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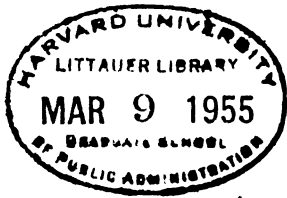
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REPORT, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1893



PART I.—EXCISE, &c.

Presented to both Houses of Parliament by Command of His Excellency.

JOHN FISHER WOOD,

Controller of Inland Revenue.



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1893

No. 7—1894.] Price 20 cents.

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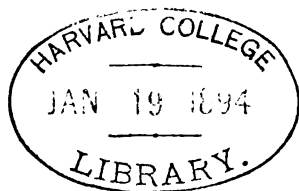
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Ken. J. G. Bourne



*To His Excellency the Right Honourable Lord Aberdeen, Governor-General of
Canada, &c., &c.*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended 30th June, 1893, as prepared and laid before me by the Commissioner of Inland Revenue.

All of which is respectfully submitted.

JOHN FISHER WOOD,
Controller of Inland Revenue.

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REPORT

OF THE

COMMISSIONER OF INLAND REVENUE.

To J. F. Wood, Esq.,
Controller of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this Department during the fiscal year ended 30th June, 1893, with the usual information as to the cost of collection and statistics respecting the sources whence those revenues were derived.

The following summary comparison shows the accrued revenue for the years ended 30th June, 1889, 1890, 1891, 1892 and 1893 respectively :—

	1889.	1890.	1891.	1892.	1893.
	\$	\$	\$	\$	\$
Excise	6,892,612	7,779,616	*6,825,152	†8,007,944	‡8,444,502
Public Works other than Canals.....	10,457	6,782	14,308	5,886	5,969
Culling Timber.....	21,416	17,420	20,178	9,107	11,493
Weights and Measures, Gas and Law Stamps.....	50,034	50,700	45,120	53,127	57,246
Other Revenue.....	21	63	247	462	1,020
Total.....	6,974,540	7,854,581	6,905,005	8,076,526	8,520,230

*This amount includes \$38,213 accrued from methylated spirits.

†This amount includes \$22,753 accrued from methylated spirits.

‡This amount includes \$33,117 accrued from methylated spirits.

The following statement exhibits the details of Excise Revenue accrued during the undermentioned years :—

	1.	2.	3.	4.	5.
	1889.	1890.	1891.	1892.	1893.
	\$	\$	\$	\$	\$
Spirits.....	*3,874,022	4,620,393	3,546,942	3,876,677	4,142,057
Malt liquor.....	12,710	13,631	10,496	6,906	6,628
Malt.....	518,239	556,365	591,399	935,668	1,008,130
Cigars.....	563,172	603,473	615,179	634,177	692,266
Tobacco.....	1,840,522	1,896,359	1,926,987	2,421,993	2,446,130
Petroleum.....	35,745	39,737	40,407	43,503	46,343
Manufactures in bond.....	28,083	29,610	34,581	38,338	36,050
Seizures.....	4,880	3,886	2,727	5,367	8,989
Other receipts.....	15,240	16,162	18,222	22,562	24,792
Methylated spirits.....			38,213	22,753	33,117
Totals	6,892,613	7,779,616	6,825,152	8,007,944	8,444,502

*This amount exceeds that shown by Statistical Statements Nos. 1 and 4, the reason being that an over-collection of \$414.15 was made in Prescott Division, which was afterwards refunded.

The quantity of spirits produced during the year was 3,856,955 proof gallons, as compared with 3,498,232 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
Malt.....	3,059,087
Indian corn.....	49,851,784
Rye.....	9,883,545
Wheat.....	702,247
Oats.....	674,068
Barley.....	104,000
	64,274,731

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3).

	Proof Gallons.
There were on the 1st July, 1892, in process of manufacture	166,858
Manufactured during the fiscal year.....	3,856,955
Returned to distilleries for redistillation	186,085
Received into distilleries from other sources, duty paid	5,854
Deficiencies.....	85,584
	4,301,336

These were disposed of as follows:—

	Proof Gallons.
Placed in warehouse under Crown lock	4,017,404
Fusel-oil extracted by redistillation.....	15,182
Deficiency arising from rectification	15,900
Remaining in process of manufacture, 30th June, 1893, by actual stock taking	252,850
	<u>4,301,336</u>

The following statement shows the warehousing transactions in spirits during the year ended 30th June, 1893, and the four preceding years:—

Fiscal Year.	1	2	3	4	5	6	7	8	9
	In Warehouse at beginning of Year.	Warehoused during the year. Ex-distillery.	Otherwise Warehoused.	Taken for Consumption.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-distillation.	In Warehouse at end of Year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1888-89.....	7,423,208	5,915,673	16,769	2,960,447	8,731	218,142	103,924	116,224	9,948,182
1889-90.....	9,948,182	5,136,688	31,015	3,521,194	12,003	254,666	74,518	154,325	11,099,179
1890-91.....	11,099,179	4,570,724	51,740	2,687,664	20,497	325,235	113,321	159,140	12,415,786
1891-92.....	12,415,786	3,561,255	46,940	2,545,935	32,223	312,140	120,300	177,304	12,836,079
Totals	40,886,355	19,184,340	146,464	11,715,240	73,454	1,110,183	412,063	606,993	46,299,226
Annual average of four years ended June 30, 1892.....	10,221,589	4,796,085	36,616	2,928,810	18,363	277,546	103,016	151,748	11,574,806
1892-93.....	12,836,079	4,017,403	72,016	2,731,896	51,239	330,459	123,239	185,851	13,502,814

The quantity entered for consumption was 2,731,896 proof gallons, as against 2,545,935 proof gallons during the preceding year.

The quantity held in stock on 1st July, 1893, was the largest by nearly half a million gallons that has been held by the Canadian distillers, being 13,502,814 proof gallons, as against an average during the preceding four years of 11,574,806.

It will be interesting to note the gradual development of a foreign demand for Canadian distillery products.

The quantities exported being as follows:—

	Proof Gallons.
1888-89.....	8,731
1889-90.....	12,003
1890-91.....	20,497
1891-92.....	32,223
1892-93.....	51,239

This is believed to be largely due to the fact that the Government guarantee of age—when bottled in bond—is becoming known and appreciated abroad, and the enforced maturing has necessarily improved the quality. There seems to be good reason to believe that Canadian whiskies will soon constitute an appreciable proportion of the exports of our manufactured goods.

The aggregate revenue derived from excise duties and license fees, in connection with the production of spirits has now reached \$4,142,057, as will be seen by the following table.

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13:—

Fiscal Year.	Canadian Spirits.		Imported Spirits used in Bonded Factories. Paid difference between Customs and Excise Duty.	Total Quantity upon which duty was collected.	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-Distillery.	Paid duty Ex-Warehouse			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1888-89.....	12,485	2,960,447	15,322	2,988,254	3,873,607
1889-90.....	22,590	3,521,194	30,870	3,574,654	4,620,393
1890-91.....	21,177	2,687,664	51,532	2,760,373	3,546,941
1891-92.....	33,038	2,545,935	46,270	2,625,243	3,876,677
Totals.....	89,290	11,715,240	143,994	11,948,524	15,917,618
Annual average of four years ended June 30th, 1892....	22,422	2,928,810	35,998	2,987,131	3,979,404
1892-93.....	15,701	2,731,856	71,817	2,819,414	4,142,057

MALT :

The following statement shows the transactions in malt during the year 1892-93, and the four years preceding :—

Fiscal Year.	1. In Warehouse at beginning of Year.	2. Manufactured during the Year	3. Taken for Con- sumption.	4. Exported.	5. Otherwise ac- counted for.	6. In Warehouse at end of Year.	7. Memorandum of Revenue accru- ed, including License Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1888-89	19,770,599	60,500,427	51,111,429	3,339,627	1,055,348	24,764,622	530,949
1889-90	24,764,622	64,314,257	54,974,013	5,471,737	2,034,125	26,599,004	556,365
1890-91.....	26,599,004	52,990,874	57,900,201	3,333,633	1,025,725	17,330,319	591,399
1891-92	17,330,319	56,678,903 *1,056,348 }	46,425,882	69,855	775,241	27,794,592	935,667
Totals	88,464,544	235,549,809	210,420,525	12,214,852	4,890,439	96,488,537	2,614,380
Annual average of four years ended 30th June, 1892....	22,116,136	58,887,452	52,605,131	3,053,713	1,222,609	24,122,134	653,595
1892 93.....	27,794,592	53,933,419 *1,765,533 }	50,082,751	307,078	1,064,567	32,039,148	1,008,130

*Imported.

TOBACCO :

The following table exhibits the transactions during the Fiscal Year in Tobacco, Snuff and Cigarettes :—

Fiscal Year.	1.	2.	3.	4.	5.	6.	7.		8.	9.
	In Warehouse 1st July.	Manufactured during the Year.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse 30th June.	Raw Leaf taken for Consumption.		Total Tobacco taken for Consumption.	Duty collected thereon, including License Fees.
							Canadian.	Foreign.		
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1888-89.....	3,024,405	9,003,065	9,749,213	110,574	53,422	2,114,261	.....	20	9,749,233	1,840,522
1889-90.....	2,114,261	10,260,275	9,875,337	146,259	87,762	2,265,178	.....	90	9,875,427	1,896,359
1890-91.....	2,265,178	9,947,650	9,778,708	107,127	103,382	*2,223,611	.....	101	9,778,809	1,926,987
1891-92.....	*2,226,102	9,929,616	9,192,186	145,266	75,195	1,943,071	.....	422	9,992,608	2,21,993
Totals.....	9,629,946	39,140,606	39,395,444	509,226	319,761	8,546,121	.....	633	39,396,079	8,085,861
Average for four years ended 30th June, 1892.....	2,407,486	9,785,151	9,848,861	127,306	79,940	2,136,530	.....	154	9,849,019	2,021,465
1892-93.....	1,943,071	10,596,633	10,127,871	409,431	116,801	1,885,601	.....	802	10,128,671	2,446,130

*Note. Hitherto cigarettes have been calculated at 2½ lbs. per thousand, but it is found to be more correct to reckon them at 3 lbs. The balance brought forward from 1890-91 has been corrected accordingly.

The following is a statement of Canadian tobacco taken for use during the last five years :—

Fiscal Year.	Leaf and Twist paid duty.	Taken for use in Manufactories.	Total.
	Lbs.	Lbs.	Lbs.
1888-89	74,071	711,334	785,405
1889-90	79,518	602,095	681,613
1890-91	84,624	286,464	371,088
1891-92	72,583	400,718	473,301
1892-93	78,427	505,010	583,537

The following statement shows the quantity of Canadian roll tobacco which paid duty, and the divisions within which such duty was collected. The quantities shown are included in the foregoing statement (column 3) :—

DIVISIONS.	LICENSES.		Tobacco paid Duty during Year ended 30th June, 1893.	Duty collected, including License Fees.
	No.	Amount.		
		\$ cts.	Lbs.	\$ cts.
Cornwall			636	31 80
Ottawa	2	4 00	299½	18 98
Windsor	1	2 00	375	20 75
Joliette	28	50 00	46,824	2,391 20
Montreal	24	48 00	21,366	1,116 30
Sorel	1	2 00	120	8 00
Terrebonne	28	56 00	8,807	496 35
Total	84	162 00	78,427½	4,083 38
Total for previous year	92	180 00	72,583	3,809 20

The following statement shows the transactions in Cigars during the fiscal year ended 30th June, 1893, and the four years preceding :—

Fiscal Year.	1.	2.	3.	4.	5.	6.	7.	8.
	In Warehouse 1st July.	Manufactured during the Year.	Assessment to bring production up to Standard.	Taken for Consumption.	Exported.	Otherwise accounted for	In Warehouse 30th June.	Memorandum of Revenue accrued including License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1888-89	10,809,270	92,590,012	11,388	92,599,820	17,675	.....	10,793,175	563,172
1889-90	10,793,175	100,311,140	165,392	98,976,117	124,550	11,800	12,157,240	603,473
1890-91	12,157,240	100,081,550	25,401	101,142,481	178,775	29,985	10,912,950	615,180
1891-92	10,912,950	107,927,813	7,298	104,528,791	136,100	.....	14,183,170	634,177
Totals	44,672,635	400,910,515	209,479	397,247,209	457,100	41,785	42,046,535	2,416,002
Annual average of four years ended 30th June, 1892.	11,168,159	100,227,629	52,370	99,311,802	114,275	10,446	12,011,634	604,000
1892-93	14,183,170	114,340,490	30,759	114,668,809	526,510	152,400	13,206,700	692,266

It will be seen from the next preceding tables exhibiting the transactions in tobacco and cigars that the revenue is being well maintained—an increase being recorded under every head. The aggregate receipts from this source having reached \$3,142,205.

The revenue derived from goods manufactured in bond during the past five years has been as follows:—

1888-89.....	\$28,083
1889-90.....	29,610
1890-91.....	34,581
1891-92.....	38,338
1892-93.....	36,050

INSPECTION OF PETROLEUM:

The number of packages of Canadian petroleum inspected during the year is 293,621, and the fees collected thereon \$26,021.

The number of imported, inspected by officers of the Department, is 152,122, and the fees collected thereon \$20,322.10.

PUBLIC WORKS:

The revenue from this source was as follows:—

	1891-92	1892-93
Hydraulic and other rents.....	\$3,532	\$3,683
Minor public works.....	2,354	2,286

CULLING TIMBER:

The amount accrued upon culling of timber was, during 1892-93, \$11,493.33, the cost of the service having been \$27,628.69.

With the decay of the square timber trade, which is declining year by year, the main purposes for which the Cullers' Act was passed, have been served. It seems desirable to consider whether it has not outgrown its usefulness and whether—a fair provision being made for those who have spent many years in working under its provisions—the time has not now arrived for its repeal.

If its entire repeal would be a serious inconvenience to those engaged in exporting square timber and deals across the seas, then its working could be placed under the General Inspection Act as in the case of cereals, flour and other staples, when the expenses would be borne only by those voluntarily invoking the provisions of the Act. They would cease to be a charge upon the revenues of the country.

WEIGHTS AND MEASURES AND GAS:

The usual special reports in relation to these services have been prepared, containing full statistical information.

The revenue accrued from these services and from law stamps of the Supreme and Exchequer Courts was \$57,245.80.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS:

The usual supplementary report in relation to this service will be submitted containing details of the work done and the reports of the analysts.

INSPECTION OF STAPLES :

The usual statistics in relation to the service will be found in Appendices **B** and **C**.

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year was 131,036 proof gallons; 134,640 gallons were sold. A statement of details appears on pages 46 and 93.

Appendix **B** contains, as usual, the details concerning illicit stills seized during the year.

I have the honour to be, sir,

Your obedient servant.

E. MIALL,

Commissioner.

OTTAWA, 15th November, 1893.

APPENDIX A.

TABLE showing the Annual Consumption per head of the undermentioned Articles paying Excise or Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1867.	1·621	1·973	·098	1·815	.....	.....	.....	.....	.....	.....
1868.	1·604	2·269	·174	1·738	·193	1·028	·097	·043	·176	·014
1869.	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870.	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871.	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872.	1·723	2·774	·257	2·481	1·302	1·160	·108	·070	·422	·076
1873.	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874.	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875.	1·394	3·091	·149	1·915	1·589	1·127	·114	·069	·428	·098
1876.	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877.	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878.	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879.	1·131	2·209	·104	1·954	.....	1·095	·125	·057	·449	.....
1880.	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881.	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882.	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883.	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884.	·998	2·924	·117	2·476	.....	1·074	·104	·082	·365	.....
1885.	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886.	·711	2·839	·110	2·052	.....	1·007	·091	·074	·502	.....
1887.	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888.	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889.	·776	3·263	·097	2·153	.....	1·107	·114	·068	·529	.....
1890.	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891.	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892.	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893.	·740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
Average.....	1·120	2·768	·137	2·152	.....	1·030	·115	·067	·445	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALl,
Commissioner

APPENDIX B.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce who are empowered to act under the Inspection Act, Revised Statutes, chap. 99, and amending Acts, made up to the 30th June, 1893; also showing the District for which they are appointed, and the Territory comprised in each District.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Ontario.</i>						
Brant and Haldimand	Countries of Brant and Haldimand	Sept. 27, 1873.	Leather and rawhides	Wm. G. Culbard	Inspector	Paris.
Bruce and Grey	do Bruce and Grey	do 27, 1873.	Fish and fish oils	do	do	do
do	do	do 27, 1873.	do	John Campbell	Dep. Inspector	Kincardine.
Carleton and Russell	Carleton and Russell	do 27, 1873.	do	Geo. S. Miller	do	Owen Sound.
Essex, Kent and Lambton	Essex, Kent and Lambton	do 27, 1873.	Leather and rawhides	do	do	do
do	do	do 27, 1873.	do	Jos. W. Barringer	Dep. Inspector	Windsor.
Frontenac, Leeds and Addington	Frontenac, Leeds and Addington	do 27, 1873.	do	do	do	do
Grenville, Dundas and Stormont	Grenville, Dundas and Stormont	do 27, 1873.	do	do	do	do
Glengarry and Prescott	Glengarry and Prescott	do 27, 1873.	Leather and rawhides	do	do	do
Hamilton	All that territory lying south of the main line of the Grand Trunk Railway (not incorporated in the Division of Toronto) and east of the Port Dover and Lake Huron Railway	Nov. 10, 1885.	Wheat and other gr'n	Edward Adamson	Inspector	Hamilton.
do	City of Hamilton	Aug. 29, 1873.	Leather and rawhides	James Brown	do	do
Kingston	Comprising all that portion of Ontario lying west of Kingston and Pembroke Railway, and east of the eastern boundaries of the Counties of Ontario, Muskoka and Parry Sound.	Nov. 10, 1885.	Wheat and other gr'n	Wm. Blecher	do	Port Hope.
do	City of Kingston	Aug. 29, 1873.	Leather and rawhides	Peter McKim	do	Kingston.
Lennox and Renfrew	Counties of Lennox and Renfrew	Sept. 27, 1873.	Beef and pork	Wm. Gardner	do	Dalhousie.
Lennox and Prince Edward	do Lennox and Prince Edward	do 27, 1873.	Leather and rawhides	Michael Cairns	Inspector	St. Catharines.
Lincoln and Welland	do Lincoln and Welland	do 27, 1873.	do	do	do	do
London	All that territory lying south of the line of the Grand Trunk Railway and west of the line of the Port Dover and Lake Huron Railway	Nov. 10, 1885.	Wheat and other gr'n	do	do	do

do	City of London	Aug. 29, 1873.	Leather and rawhides	Simpson Thompson	Inspector	London.
Middlesex and Elgin	Counties of Middlesex and Elgin	Sept. 27, 1873.				
Northumberland and Hastings	do Northumberland and Hastings.	do 27, 1873.	Leather and rawhides	John Hodge	Inspector	Belleville.
Ontario and Durham	do Ontario and Durham.	do 27, 1873.	Flour and meal	Wm. Belcher	do	do
Oxford and Norfolk	do Oxford and Norfolk	do 27, 1873.				
Ottawa	Comprising all that portion of Ontario lying east of the Kingston and Pembroke Railway	Nov. 10, 1885.	Wheat and other gr'n	W. J. McNeil	Inspector	Kingston.
do	City of Ottawa.	Aug. 29, 1873.	Leather and rawhides	Francis McCullough.	do	Ottawa.
Perth and Huron	Counties of Perth and Huron.	Sept. 27, 1873.	do	John Meyers	do	Stratford.
Peterborough and Victoria	do Peterborough and Victoria.	do 27, 1873.				
Stratford	Comprising all that territory lying north of the Grand Trunk Railway between Guelph and Sarnia, and west of the western boundary of the Toronto Division; also all stations upon the line of the Grand Trunk and Georgian Bay Extension between Stratford and Wiarton.	Nov. 10, 1885.	Wheat and other gr'n			
Toronto	Beginning at the western boundary of the Kingston Division, thence westerly along the north shore of Lake Ontario to Burlington, thence northerly along the route of the Hamilton and North-western Railway to Georgetown, thence westerly to Guelph, along the line of the Grand Trunk Railway, and thence north-westerly by the westernmost route of the Wellington, Grey and Bruce Railway to Kincardine, excepting thereout all stations upon the line of the Grand Trunk and Georgian Bay Extension, which shall be deemed to be within the Inspection Division of Stratford.	Nov. 10, 1885.	Wheat and other gr'n	Edward Adamson	Inspector	Toronto.
do	City of Toronto and Counties of York and Peel	April 26, 1875.	Flour and meal	James Rough	do	do
do	do	do	Leather and rawhides	E. A. Thompson	do	do
do	do	do	do		do	do
Port Arthur	Town of Port Arthur and the territory adjacent thereto and comprised within a radius of 15 miles.	Sept. 11, 1885.	Wheat and other gr'n	Frank E. Gibbs	do	Port Arthur.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Ontario—Continued.</i>						
Simcoe and Algoma..... Wellington and Waterloo..... Wentworth and Halton	Counties of Simcoe and Algoma..... do Wellington and Waterloo..... do Wentworth and Halton	Sept. 27, 1873. do do	Fish and fish oils.			
<i>Quebec.</i>						
Drummond and Arthabaska..... Gaspé and Bonaventure.....	Counties of Drummond and Arthabaska.. do Gaspé, Bonaventure and the Magdalen Island.....	Sept. 13, 1877.	Leather and raw hide.	J. H. Mooney	Inspector.	Hechehaga.
Hechehaga..... Lévis	County of Hechehaga..... Counties of Lévis, Lotbinière, Bellechasse and Dorchester	Oct. 19, 1877. April 12, 1886.	do			
Montreal	City of Montreal	March 15, 1886. Aug. 20, 1873.	Flour and meal Wheat and other grain	Hospice Labelle. W. E. Scott	Inspector. Dep. Inspector	Montreal.
do	do	do	do	James Dolaney	Inspector.	do
do	do	do	Beef and pork	Edward J. Major.	do	do
do	do	do	Ashes			
do	do	do	Fish and fish oils			
do	do	do	Leather and raw hide.	Antoine Masson	Inspector.	do
do	do	do	do	D. Skyes.	Dep. Inspector	do
Ottawa, County of	County of Ottawa, including City of Hull.	Feb. 5, 1884.	do	B. Simard.	Inspector.	Hull.
Quebec	City of Quebec	Aug. 20, 1873.	Flour and meal			
do	do	do	do	Philéas Rousseau	Dep. Inspector	Quebec.
do	do	do	Beef and pork	David Nolan	Inspector.	do
do	County of Quebec, Montmou- rancy, Charlevoix, Saguenay and Chicou- tim, for the purposes of inspection of fish and fish oils	April 29, 1878.	Fish and fish oils			
do	do	do	do			
do	do	do	do	Louis Côté.	Dep. Inspector	do
do	do	do	do			
do	do	do	do			

do	City of Quebec	do	do	do	Leather and raw hides	Alderic Fortin	Inspector	Carleton.
do	do	do	do	do	do	Joseph Legaré	Dep. Inspector	Gloicester.
do	do	do	do	do	Butter	Pierre Fatoine	Inspector	Petit Rocher.
Témiscouata and Kamouraska	Counties of Témiscouata and Kamouraska.	April 1, 1875.						
New Brunswick.								
Carleton	That portion of the County of St. John, including Town of Carleton, lying to the west of the river	March 18, 1876.	Fish and fish oils	S. L. Brittain.	Inspector			Carleton.
Gloicester.	County of Gloucester	Oct. 12, 1875.	do	Fred. Witzel	do			Gloicester.
do	do	do	do	P. J. Conneau.	Dep. Inspector			Petit Rocher.
Norumberland	do Northumberland	April 26, 1880.	Fish and fish oils					
Restigouche	do Restigouche	May 23, 1882.						
St. John	That portion of the City and County of St. John, lying to the east of the river.	March 18, 1876.	do	F. W. Thomson.	Inspector			St. John.
do	do	do	Leather and raw hides	Geo. Murdoch	Dep. Inspector			do
do	do	do	do	Chas. Clarke	do			do
York.	County of York	Dec. 27, 1883.	do	Israel Atherton.	Inspector			Fredericton.
Nova Scotia.								
Annapolis.	do Annapolis	June 25, 1877.	Fish and fish oils	Israel Letteny	do			Granville.
Antigonish	do Antigonish	Oct. 16, 1873.	do					
Argyle	Township of Argyle for fish and fish oils only	April 25, 1879.	do					
Barrington	Township of Barrington	April 20, 1876.	Fish and fish oils	(George Scott.	Inspector			Main-a-Dieu.
Cape Breton.	County of Cape Breton	July 8, 1874.	do	Paul Buckley.	Dep. Inspector			Scatarie Island.
do	do	do	Fish and fish oils	John Burke.	Dep. Inspector			Mira Bay.
do	do	do	do					
do	do	do	do	Patrick Campbell.	do			Main-a-Dieu.
do	do	do	do	William Grant	do			Gabrouse.
do	do	do	do	Edward Jewell	do			Big Lorraine.
do	do	do	do	William Kelly	do			Louisburg.
do	do	do	do	David Townsend	do			do
do	do	do	do	John Townsend	do			do
do	do	do	do	John Varner.	do			Mira Bay.
do	do	do	do	Thomas Wadden.	do			Main-a-Dieu.
do	do	do	do	James Young	do			North Sydney.
do	do	do	do	Charles Hardy	do			Gabrouse.
do	do	do	do	John Cryer	do			Louisburg.
do	do	do	do	John McLean	do			Kennington Cove
Colchester.	County of Colchester		do					
Guyaborough.	do Guyaborough		do					
Halifax	City and County of Halifax	Oct. 16, 1873.	do	E. Ryan.	Dep. Inspector			Halifax.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia—Continued.</i>						
Halifax.	City and County of Halifax	Oct. 16, 1873	Fish and fish oils.	G. P. Boutillier.	Dep. Inspector	French Village.
do	do	do	do	John Brooks.	do	Ferguson's Cove.
do	do	do	do	Jason Chapman.	do	Ship Harbour.
do	do	do	do	Jas. W. Christian.	do	Upper Prospect.
do	do	do	do	Patrick Christian	do	do
do	do	do	do	Simon Cleveland.	do	West Dover.
do	do	do	do	James A. Coolen.	do	Upper Prospect.
do	do	do	do	William E. Cooler.	do	Blind Bay.
do	do	do	do	William Condon.	do	Shad Bay.
do	do	do	do	Robert Connors.	do	Egg Island.
do	do	do	do	Anthony Cooper.	do	Dover.
do	do	do	do	Isaac Croucher.	do	Tangier.
do	do	do	do	Archibald Darrach.	do	French Village.
do	do	do	do	Peter Dauphine.	do	Herring Cove.
do	do	do	do	Thomas Doyle.	do	Hubbard's Cove.
do	do	do	do	James Fader.	do	Halifax.
do	do	do	do	Jeremiah Falls.	do	West Dover.
do	do	do	do	Richard J. Fleming.	do	Chezetcook.
do	do	do	do	Wm. Fraser.	do	Ketch Harbour.
do	do	do	do	James Fraser.	do	Seaforth L. Ward.
do	do	do	do	Thomas Lynch.	do	Dover.
do	do	do	do	Samuel Hardman.	do	do
do	do	do	do	James E. Cournd.	do	Upper Prospect.
do	do	do	do	John Richardson.	do	Hubbard's Cove.
do	do	do	do	Simon Colp.	do	Indian Harbour.
do	do	do	do	Judson T. Hubley.	do	Margaret's Bay.
do	do	do	do	Wm. McCarthy.	do	North Shore.
do	do	do	do	Daniel Casey.	do	Indian Harbour.
do	do	do	do	Sydney Garrison.	do	Spry Bay.
do	do	do	do	Jas. Dougherty.	do	Petpewick.
do	do	do	do		do	Peggy's Cove.
do	do	do	do		do	Upper Prospect.

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List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—*Concluded.*

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia—Continued.</i>						
Halifax.....	City and County of Halifax.....	Oct. 16, 1873	Fish and fish oils.	Dennis Ryan.....	Dep. Inspector	Lower Prospect.
do	do	do	do	Henry A. Shalford.....	do	Hubbard's Cove.
do	do	do	do	John E. Shalford.....	do	do
do	do	do	do	Amos Slauenwhite.....	do	Musquodoboit.
do	do	do	do	Samuel Slauenwhite.....	do	Turn's Bay.
do	do	do	do	Jas. W. Slauenwhite.....	do	do
do	do	do	do	John P. Slauenwhite.....	do	do
do	do	do	do	J. W. Smeltzer.....	do	French Village.
do	do	do	do	James Troop.....	do	Dover, Lr. Ward.
do	do	do	do	Alex. Turple.....	do	Clam Bay.
do	do	do	do	John Twobig.....	do	Pennant.
Pictou.....	County of Pictou.....	do	Leather.....	John Sutherland.....	Inspector	Pictou.
do	do	do	Hides.....	Charles Wilson.....	do	do
Queen's.....	County of Queen's.....	Feb. 28, 1891	Fish and fish oils.	J. A. Matheson.....	Inspector	S. Bay, Igonish.
Shelburne.....	Township of Shelburne.....	April 20, 1876	do	Geo. Feder.....	Dep. Inspector	Englishtown.
Victoria.....	County of Victoria.....	Oct. 16, 1873	do	John McNeil.....	do	Ingonish.
do	do	do	do	Hugh McQueen.....	do	North Shore.
do	do	do	do	Isaac Roper.....	do	Ingonish.
do	do	do	do	Murdoch McDonald.....	do	Neil's Harbour.
do	do	do	do	F. E. Binet.....	Inspector	Arichat.
Isle Madame.....	County of Richmond.....	May 10, 1880	do	Francis Smith.....	do	Lunenburg.
Lunenburg.....	Lunenburg.....	Aug. 29, 1882	do	do	do	do
Inverness.....	County of Inverness.....	do	do	do	do	do
Richmond.....	County of Richmond, exclusive of territory set apart as the District of Isle Madame	do	do	do	do	do
Yarmouth.....	County of Yarmouth.....	do	Fish and fish oils.	do	do	do
Windsor.....	Township of Windsor in County of Hants.	do	do	do	do	do
<i>Prince Edward Island.</i>						
Charlottetown.....	Province of Prince Edward Island.....	June 22, 1886	Leather and rawhides	do	do	do
Prince.....	County of Prince.....	do 19, 1886	Fish and fish oils.	do	do	do

<i>Manitoba.</i>						
Winnipeg.....	City of Winnipeg.....	Aug. 20, 1884.	Wheat & other grain	David Horn.....	Inspector.....	Winnipeg.
do	do	do	do	James Maasie..	Dep. Inspector	do
do	do	do	Leather and rawhides	W. J. Bird.....	Inspector.....	do

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—Continued.

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia—Continued.</i>						
Halifax.	City and County of Halifax	Oct. 16, 1873	Fish and fish oils.	G. P. Boutillier.	Dep. Inspector	French Village.
do	do	do	do	John Brooks.	do	Ferguson's Cove.
do	do	do	do	Jason Chapman.	do	Ship Harbour.
do	do	do	do	Jas. W. Christian.	do	Upper Prospect.
do	do	do	do	Patrick Christian.	do	do
do	do	do	do	Simon Cleveland.	do	West Dover.
do	do	do	do	James A. Coolen.	do	Upper Prospect.
do	do	do	do	William Coolen.	do	Blind Bay.
do	do	do	do	William E. Coolen.	do	Shad Bay.
do	do	do	do	William Condon.	do	Egg Island.
do	do	do	do	Robert Connors.	do	Dover.
do	do	do	do	Anthony Cooper.	do	Tangier.
do	do	do	do	Isaac Croncher.	do	French Village.
do	do	do	do	Archibald Darrach.	do	Herring Cove.
do	do	do	do	Peter Dauphine.	do	Hubbard's Cove.
do	do	do	do	Thomas Doyle.	do	Halifax.
do	do	do	do	James Fader.	do	West Dover.
do	do	do	do	Jeremiah Fillis.	do	Chezzetcook.
do	do	do	do	Richard J. Fleming.	do	Ketch Harbour.
do	do	do	do	Wm. Fraser.	do	Seaforth L. Ward
do	do	do	do	James Fraser.	do	Dover.
do	do	do	do	Thomas Lynch.	do	do
do	do	do	do	Samuel Hardman.	do	Upper Prospect.
do	do	do	do	James E. Conrad.	do	Hubbard's Cove.
do	do	do	do	John Richardson.	do	Indian Harbour.
do	do	do	do	Simon Colp.	do	Margaret's Bay.
do	do	do	do		do	North Shore.
do	do	do	do	Judson T. Hubley.	do	Indian Harbour.
do	do	do	do	Wm. McCarthy.	do	Spry Bay.
do	do	do	do	Daniel Casey.	do	Petpewick.
do	do	do	do	Sydney Garrison.	do	Peggy's Cove.
do	do	do	do	Jas. Jougherty.	do	Upper Prospect.

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List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—*Concluded.*

District.	Territory comprising District.	Date of Order in Council.	Articles.	Name.	Office.	Residence.
<i>Nova Scotia—Continued.</i>						
Halifax.....	City and County of Halifax.....	Oct. 16, 1873	Fish and fish oils.....	Dennis Ryan.....	Dep. Inspector	Lower Prospect.
do	do	do	do	Henry A. Shalford.....	do	Hubbard's Cove.
do	do	do	do	John E. Shalford.....	do	do
do	do	do	do	Amos Slaunwhite.....	do	Musquodoboit.
do	do	do	do	Samuel Slaunwhite.....	do	Turn's Bay.
do	do	do	do	Jas. W. Slaunwhite.....	do	do
do	do	do	do	John P. Slaunwhite.....	do	do
do	do	do	do	J. W. Smeltzer.....	do	French Village.
do	do	do	do	James Troop.....	do	Dover, Lr. Ward.
do	do	do	do	Alex. Turple.....	do	Clam Bay.
do	do	do	do	John Twobig.....	do	Pennant.
Pictou.....	County of Pictou.....	do	Leather	John Sutherland.....	Inspector	Pictou.
do	do	do	Hides.....	Charles Wilson.....	do	do
Queen's.....	County of Queen's.....	Feb. 28, 1891	Fish and fish oils.....	J. A. Matheson.....	Inspector	S. Bay, Igonish.
Shelburne	Township of Shelburne.....	April 30, 1876	do	Geo. Feder.....	Dep. Inspector	Englishtown.
Victoria.....	County of Victoria.....	Oct. 16, 1873	do	John McNeil.....	do	Igonish.
do	do	do	do	Hugh McQueen.....	do	North Shore.
do	do	do	do	Isaac Roper.....	do	Igonish.
do	do	do	do	Murdock McDonald.....	do	Neil's Harbour.
do	do	do	do	E. E. Binet.....	Inspector	Arichat.
Isle Madame.....	County of Richmond.....	May 10, 1880	do	Francis Smith.....	do	Lunenburg.
Lunenburg	Lunenburg.....	Aug. 28, 1892	do	do	do	do
Inverness.....	County of Inverness.....	do	do	do	do	do
Richmond	County of Richmond, exclusive of territory set apart as the District of Isle Madame	do	do	do	do	do
Yarmouth.....	County of Yarmouth.....	do	Fish and fish oils.....	do	do	do
Windsor	Township of Windsor in County of Hants.....	do	do	do	do	do
<i>Prince Edward Island.</i>						
Charlottetown	Province of Prince Edward Island.....	June 22, 1886	Leather and rawhides	do	do	do
Prince.....	County of Prince.....	do 19, 1886	Fish and fish oils.....	do	do	do

<i>Manitoba.</i>											
Winnipeg.....	City of Winnipeg.....	Aug. 20, 1884.	Wheat & other grain	David Horn.....	Inspector.....	Winnipeg.					
do	do	do	do	James Messie..	Dep. Inspector	do					
do	do	do	Leather and rawhides	W. J. Bird.....	Inspector.....	do					

DEPARTMENT OF INLAND REVENUE,
 OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX C.

STATEMENT showing Quantity of Certain Staple Articles of Canadian Commerce inspected under provisions of 37 Vic., Cap. 45, during the year ended 30th June, 1898, and the Fees accrued thereon as returned to the Department of Inland Revenue by the respective Inspectors.

WHEAT AND OTHER GRAIN:

DISTRICTS.	WHEAT.															
	Manitoba Hard.				Northern.			American.			Spring.			GROSS.		
	No. 1.	No. 2.	No. 3.	Extra	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	Re- jected.	No. 2.	No. 3.
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal..	7,800	115,200	364,680	.....	167,940	34,800	66,360	74,880	46,680	11,040	123,580	182,720	11,100	116,100	245,800	3,300
Kingston.....	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	27,700	29,400	2,700	.....	1,400	.....
Toronto.....	21,680	52,830	41,180	...	1,440	5,560	320	.....	.....	.....	.....	9,300	408	3,000	53,860	360
Port Arthur.....	289,560	1,978,280	596,220	..	143,640	123,880	8,740	.....	.....	.....	2,660	.....	.....	37,620	.....	.....
Winnipeg.....	345,620	594,710	643,410	13,300	20,460	160,830	39,920	.....	.....	.....	7,460	.....	.....	26,600	.....	.....
	664,660	2,741,620	1,045,490	13,300	383,480	325,070	115,340	74,880	46,680	11,040	161,400	221,420	14,208	183,320	301,060	3,660

WHEAT AND OTHER GRAIN—Continued.

WHEAT (Continued.)

Districts.	Regular.			White Winter.		White Fife.		Frosted.		Mixed.			No Grade.	Condemned.
	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 1.	No. 2.	No. 1.	No. 2.	No. 2.	No. 3.	Re- jected.		
	Ctbs.	Ctbs.	Ctbs. (Feed 300)	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.	Ctbs.
Montreal.....	148,740	63,800	900	146,200	260,860							900		
Kingston.....					20,200								600	
Toronto.....				13,740	68,646			71,480	74,160	3,960				
Port Arthur.....							42,560	209,380	91,580		25,460		582,160	28,500
Winnipeg.....	189,580	140,910	12,620				32,380					7,600	444,840	
	338,320	294,710	13,520	159,940	349,706		74,940	280,840	165,740	3,960	25,460	7,600	1,037,900	28,500

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—Continued.
WHEAT AND OTHER GRAIN—Continued.

Districts.	OTHER GRAIN.											
	Red Winter.			Buckwheat.			Indian Corn.			Oats.		
	No. 1.	No. 2.		No. 2.	No. 3.		No. 2.	No. 2.	Rejected.	No. 1.	No. 2.	No. 3.
	Ctls.	Ctls.		Ctls.	Ctls.		Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal.....	29,310	185,060		283,824	3,312	1,389,196		1,060	14,280	3,808,984	9,300	359,168
Kingston.....				19,550							80,672	816
Toronto.....		53,860		86,508			280				89,300	feed 11,020
Port Arthur.....												
Winnipeg.....												
	29,310	238,920		389,882	3,312	1,389,196	280	1,060	14,280	3,988,256		359,984
												141,262
												235,764

WHEAT AND OTHER GRAIN—Concluded.

OTHER GRAIN (Concluded.)

DISTRICTS.	Barley.							Peas.					Fees.	
	No. 1.	No. 2.	No. 3 Extra.	Two Row.	No. 3.	Feed.	Rejected.	No. 2 B.E.	No. 2.	No. 3.	Rejected.	No. 3 B.E.		No. 3 W.E.
	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.		Ctla.
Montreal.....	24,380	75,612	25,652	.....	31,096	18,752	288	.....	1,750,120	192,620	35,700	.....	.....
Kingston.....	10,400	41,100	7,100	16,200	1,800	.....	.....	600	17,400	4,200	600	10,600	3,000
Toronto.....	35,104	44,980	10,666	.....	1,152	.....	.....	.....	79,920	.....	.....	.....	.....
Port Arthur.....	.....	.....	.....	.....	16,720	.....	33,340	.....	.....	.....	.....	.....	.....
Winnipeg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	69,884	161,692	43,418	16,200	50,768	18,752	33,628	600	1,847,440	196,820	36,300	10,600	3,000	

FLOUR AND MEAL.

DISTRICT.	Patent Winter.		Patent Spring.		Straight Roller.		Extra.		Superfine.		Strong Bakers.	On Sample.		Sour.		Rejected.		Fees.	
	Brls.		Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	American		Brls.	Bags.	Brls.	Bags.		
Quebec.....	100		50	50	3,174	7,828	4,665	3,726	970	1,385	500		175	769	300	2,936	441	5,128	\$ cts.
																			607 55

STATEMENT showing Quantity of certain Staple Articles

BEEF AND

DISTRICT.	BEEF.	
	Mess.	Prime Mess.
	Brls.	Brls.
Quebec	461	5

PICKLED

DISTRICTS.	Salmon.			Sea Trout.		Mackerel.	
	Tons.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.
Quebec	4	389	3	83	14		
Carleton, N.B.							
St. John							
Victoria, N.S.						85	1
Antigonish						92	
Lunenburg						59	4
Halifax		2,228	33	116	1	6,206	218
Totals	4	2,617	36	199	15	6,442	223

FISH

DISTRICTS.	Whale Oil.				Seal Oil.				
	No. 1 Pale.	No. 2 Straw.	No. 3 Brown.	No. 2 Pale.	No. 3 Straw.	No. 4 Brown.	No. 5 Dark Brown.		
	Tierces.	Tierces.	Tierces.	Tierces.	Tierces.	Brls.	Tierces.	Brls.	Tierces.
Quebec	21	20	13	12	988	47	37	5	
St. John						2			
Halifax	6	8	2	334	197		151		53
Lunenburg									
Totals	27	28	15	346	1,185	49	188	5	53

of Canadian Commerce inspected, &c.—Continued.

PORK.

PORK.				Fees.
Mess.	Thin Mess.	Extra Prime.	Rejected.	
Brls.	Brls.	Brls.	Brls.	
700	30	32	55	\$ cts. 321 25

4

FISH.

Herring.		Gaspereaux and Alewives.		Codfish.	Other Fish.		New-foundland Herring.	Fees.
Brls.	½ Brls.	Brls.	½ Brls.	Brls.	Brls.	½ Brls.	Brls.	
769	74	2,963		7,241	102	42	5	\$ cts. 507 78
3,133	354	4,038						158 74
	5,292							519 31
								8 55
324	288	3						43 61
537	1	33						46 04
5,589	61	767	76	237				1,305 25
10,352	6,070	7,804	76	7,478	102	42	5	2,589 28

OIL.

Porpoise Oil.						Cod Oil.						Hake Oil.	Dog-fish Oil.	Fees.	
No. 1 Pale.		No. 2 Straw.		No. 3 Brown.		A.			B.			A.			A.
Tierces.	Brls.	Tierces.	Brls.		Brls.	Pun.	Tierces.	Brls.	Pun.	Tierces.	Brls.	Tierces.	Brls.		Tierces.
17	1	53	5	7	1	225	1,007	127	20	10	1	67	212	12	\$ cts.
.....	.....	.....	.....	.....	.....	.....	1,505	384	.....	39	.....	.....	.....	.....	465 35
.....	.....	.....	.....	.....	.....	.....	80	73	.....	1	.....	.....	.....	.....	89 85
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	486 20
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	65 20
17	1	53	5	7	1	225	2,592	584	20	50	12	67	212	12	1,106 60

STATEMENT showing Quantity of certain Staple Articles

BEEF AND

DISTRICT.	BEEF.	
	Mess.	Prime Mess.
	Brls.	Brls.
Quebec	461	5

PICKLED

DISTRICTS.	Salmon.			Sea Trout.		Mackerel.	
	Tcs.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.
Quebec	4	389	3	83	14		
Carleton, N.B.							
St. John							
Victoria, N.S.						85	1
Arichat						92	
Lunenburg						59	4
Halifax		2,228	33	116	1	6,206	218
Totals	4	2,617	36	199	15	6,442	223

FISH

DISTRICTS.	Whale Oil.			Seal Oil.				
	No. 1 Pale.	No. 2 Straw.	No. 3 Brown.	No. 2 Pale.	No. 3 Straw.	No. 4 Brown.		No. 5 Dark Brown.
	Tierces.	Tierces.	Tierces.	Tierces.	Tierces.	Brls.	Tierces.	Brls.
Quebec	21	20	13	12	988	47	37	5
St. John						2		
Halifax	6	8	2	334	197		151	
Lunenburg								
Totals	27	28	15	346	1,135	49	188	53

of Canadian Commerce inspected, &c.—Continued.

PORK.

PORK.				
Mess.	Thin Mess.	Extra Prime.	Rejected.	
Brls.	Brls.	Brls.	Brls.	
700	30	32	55	\$ cts. 321 25

FISH.

Herring.		Gaspareaux and Alewives.		Codfish.	Other Fish.		Newfoundland Herring.	Fees.
Brls.	½ Brls.	Brls.	½ Brls.	Brls.	Brls.	½ Brls.	Brls.	
769	74			7,241	102	42	5	\$ cts. 507 78
3,133	5,292	2,963						158 74
		4,038						519 31
324	288	3						8 55
537	1	33						43 61
5,589	61	767	76	237				46 04
								1,305 25
10,352	6,070	7,804	76	7,478	102	42	5	2,589 28

OIL.

Porpoise Oil.						Cod Oil.						Hake Oil.	Dog-fish Oil.	Fees.	
No. 1 Pale.		No. 2 Straw.		No. 3 Brown.		A.			B.			A.			A.
Tierces.	Brls.	Tierces.	Brls.	Brls.		Pun.	Tierces.	Brls.	Pun.	Tierces.	Brls.	Tierces.	Brls.		Tierces.
17	1	53	5	7	1	....	1,007	127	....	10	....	....	212	....	\$ cts.
....	....	....	....	....	....	....	1,505	384	....	39	....	67	....	....	465 35
....	....	....	....	....	....	....	80	73	....	1	....	....	....	12	89 85
....	....	....	....	....	....	225	....	....	20	....	....	....	....	....	486 20
....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	65 20
17	1	53	5	7	1	225	2,592	584	20	50	12	67	212	12	1,106 60

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—*Concluded.*

LEATHER AND HIDES.

Districts.	Hides.				Calf skins.			Fees.
	1	2	3	Sq. Ft.	1	2	3	
								\$ cts.
Hochelaga	38,594	6,158	4,133					2,774 21
Montreal.....	18,375	6,138	3,798					1,893 74
Quebec.....	19,799	8,018	750	95,326				2,514 17
Belleville.....	4,105	719	38					349 85
Hamilton.....	21,952	7,983	1,133		2,529	465		1,703 10
Kingston.....	7,072	582	579					415 10
Ottawa.....	9,761	3,439	1,190					709 50
Toronto.....	44,561	27,748	5,544		2,392	1,474		4,085 79
Fredericton.....	1,674	94	2					90 08
St. John.....	10,136	2,218						626 50
Winnipeg.....	10,049	4,571	788		630	495	11	775 09
Total.....	186,078	67,668	17,955	95,326	5,551	2,434	11	15,937 13

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B.

STATEMENT of Seizures on account of Illicit Manufacture for Fiscal Year ended 30th June, 1893.

Division.	No.	Name.	Schedule Value.	Date.	Remarks.
			\$ cts.		
Ottawa.	106	E. Leclaire.....	6 00	July 2, 1892.	Fined \$100 and 1 month jail.
	107	C. Stratton.....	41 00	Aug. 26, 1892.	do \$10.
	108	J. Kavanagh.....	29 50	do 26, 1892.	do \$10.
	109	F. A. Scott.....	18 50	do 26, 1892.	do \$10.
	110	B. C. Rainsford.....	14 75	do 26, 1892.	do \$10.
	111	Kennedy & Co.....	44 37	do 26, 1892.	do \$10.
	112	Bate & Co.....	25 50	do 26, 1892.	do \$10.
	113	E. B. Browne.....	24 25	do 26, 1892.	do \$10.
	114	J. M. Fortier.....	2 25	do 27, 1892.	do \$10.
	115	A. Trudel.....	0 25	do 27, 1892.	do \$10.
	116	O. Chenier.....	24 75	do 27, 1892.	do \$10.
		Standard Cigar Co.....		April 4, 1893.	do \$10.
Toronto	304	W. A. Doherty.....	3 56	Sept. 14, 1892.	do \$50.
	305	I. Greisman.....	0 28	do 15, 1892.	do \$50.
	306	Jno. Ferris.....	10 00	Feb. 22, 1893.	do \$100 and 1 month, or in default 3 months' jail.
Joliette.	307	Robt. Jamieson.....	40 00	do 26, 1893.	do \$200 and 6 months' jail.
	114	P. Mirault.....	55 30	Dec. 16, 1892.	do \$200.
	115	A. Champagne.....	5 25	Mar. 9, 1893.	do \$10.
	116	E. Payette.....	33 00	do 9, 1893.	
	117	A. Thoun.....	30 00	May 1, 1893.	
	712	T. R. Collins.....	8 00	July 2, 1892.	do \$10 and duty.
	714	A. Brazeau.....	1 00	do 2, 1892.	do \$10.
	713	B. Steinberg.....	2 00	do 2, 1892.	
	715	Jos. Piché.....	1 90	do 9, 1892.	do \$50.
	716	Alex. Demers.....	0 90	do 7, 1892.	do \$10.
Montreal	717	Wm. Williamson.....	3 50	do 7, 1892.	do \$50 and costs.
	718	J. Morin.....	15 00	do 19, 1892.	
	719	J. B. Mailloux.....	1 50	Aug. 12, 1892.	do \$10.
	720	A. M. S. Giroux.....	1 50	Sept. 2, 1892.	
	721	P. Thérien.....	21 00	do 12, 1892.	do \$50.
	722	Gale & Bryson.....	46 00	do 13, 1892.	do \$50.
	723	R. McCaffery.....	12 50	do 13, 1892.	do \$50.
	724	A. Raymond.....	3 75	do 13, 1892.	do \$10.
	725	Brault & Laberge.....	14 50	do 13, 1892.	do \$50.
	726	J. R. G. Page.....	4 35	do 14, 1892.	do \$10.
	727	N. Dubuc.....	1 35	do 14, 1892.	do \$10.
	728	R. Bourdon.....	0 30	do 14, 1892.	do \$10.
	729	Geo. McClanaghan.....	1 80	do 14, 1892.	do \$10.
	730	Wm. S. Cunningham.....	16 60	do 14, 1892.	do \$10.
	731	Andrew Brown.....	0 30	do 14, 1892.	do \$10.
	732	F. X. Lafienne.....	1 50	do 14, 1892.	do \$10.
	733	T. Lemieux.....	5 70	do 15, 1892.	do \$10.
	734	J. A. Dumouchel.....	1 20	do 16, 1892.	do \$10.
	735	J. A. Allard.....	1 95	do 16, 1892.	do \$10.
	736	G. Bédard.....	2 84	do 27, 1892.	do \$10.
	737	Jno. Watkins.....	10 00	Oct. 22, 1892.	do \$10.
	738	N. Landry.....	94 40	do 31, 1892.	do \$50.
	739	J. L. Barré.....	50 00	Nov. 8, 1892.	
	740	Jos. Lefort.....	0 90	do 14, 1892.	do \$10.
	741	(Jos. Rivard.....)	18 50	do 19, 1892.	
		(Jos. Morin.....)			
	742	R. Deslongchamps.....	11 50	do 29, 1892.	do \$50.
		F. X. Maillé.....		do 19, 1892.	do \$25.
		A. Beauchemin.....			do \$50.
	743	L. Lavigne.....	6 00	Feb. 13, 1893.	
	744	F. Conard.....	63 50	do 13, 1893.	do \$400 and 6 months jail.
	745	Z. Côté.....	3 05	do 21, 1893.	
	746	E. Sauvageau.....	3 25	do 24, 1893.	
	747	A. Rondeau.....	14 50	Mar. 3, 1893.	do \$10.
	748	Deaf & Dumb Asylum	47 60	do 4, 1893.	

STATEMENT of Seizures on account of Illicit Manufacture for Fiscal Year
ended 30th June, 1893—Continued.

Division.	No.	Name.	Schedule Value.	Date.	Remarks.
			\$ cts.		
Montreal.	749	Lanthier & Archambault.	22 50	Mar. 4, 1893	Fined \$10.
	750	C. Lippe.	1 20	do 4, 1893.	do \$10.
	751	John Haly.	0 90	do 6, 1893.	do \$10.
	752	A. Huppe.	3 75	do 20, 1893.	do \$10.
	753	P. Lefebvre.	2 50	do 23, 1893.	
	754	W. L. Ross.	12 00	do 23, 1893.	do \$10.
	755	O. C. Webster.	5 00	do 23, 1893.	do \$50 and costs.
	756	A. Laniel.	78 75	do 23, 1893.	do \$50 do
	757	J. Bockstad.	21 12	do 25, 1893.	do \$10.
	758	G. R. Rainville.	5 40	do 30, 1893.	do \$10.
	759	E. Tremblay.	22 50	April 4, 1893.	do \$200 or in default jail.
	760	H. Thérault.	1 95	do 8, 1893.	do \$50.
	761	(T. Brant. B. Lecours.)	161 50	do 10, 1893.	do \$200.
		Emile Jans.			do \$300 or jail.
		A. Cousineau.			do \$500.
	762	F. Couard.	7 00	April 29, 1893.	
	763	J. G. Yon.	1 25	May 12, 1893.	do \$10.
	764	L. Lorrain.	6 20	do 18, 1893.	
	765	J. A. Paré.	6 45	do 23, 1893.	do \$10.
	766	Belanger & Nevin.	35 50	do 23, 1893.	do \$10.
	767	(Imperial Oil Co. R. G. Stevenson. J. McFarlane.)	400 00	do 27, 1893.	
	768	L. Lebeau.	100 00	June 3, 1893.	
	769	F. Leblanc.	4 40	do 9, 1893.	do \$10.
		F. Vermette.			do \$50.
	301	Louis Massé.	8 00	July 15, 1892.	do \$100.
	302	I. Gingras.	1 00	do 15, 1892.	
	303	F. Groleau.	6 00	do 15, 1892.	
	304	Unknown.	6 20	do 22, 1892.	
	305	Elzéar Dallaire.	54 89	Oct. 5, 1892.	do \$10.
	306	Joseph Rioux.	24 50	do 18, 1892.	do \$50 and costs.
	307	C. Bertrand & Co.	7 70	do 19, 1892.	
	308	T. Nadeau.	28 50	do 20, 1892.	
	309	Nap. Boule.	10 00	do 10, 1892.	
	310	Jos. Malenfant.	8 00	do 22, 1892.	
	311	Jos. Gagnon.	7 50	do 20, 1892.	
	312	Jos. Gagnon.	9 00	do 21, 1892.	
	313	Edward Lapointe.	4 00	do 25, 1892.	
	314	Thos. Roberge.	10 00	Nov. 2, 1892.	
	315	Nap. Dussault.	18 00	do 11, 1892.	do \$10.
	316	H. Gaudreau.	10 00	do 12, 1892.	Confiscation sufficient.
	317	F. Villeneuve.	14 20	do 18, 1892.	
	318	Hudon & Ouellette.	2 00	do 26, 1892.	Fined \$10.
	319	Roberge et frère.	0 50	do 26, 1892.	do \$50.
	320	Jos. Lemelin.	6 25	do 26, 1892.	do \$10.
	321	A. Blondeau.	6 50	do 26, 1892.	do \$10.
	322	Drouin frères.	18 25	Dec. 2, 1892.	do \$10.
		A. Toussaint & Co.			do \$25.
	323	D. Boisselle.	6 50	Dec. 3, 1892.	Confiscation sufficient.
	324	A. Toussaint & Co.	183 84	Jan. 20, 1893.	do
	325	J. M. Rousseau.	117 20	Feb. 11, 1893.	Fined \$100.
	326	H. Lortie.	59 00	do 24, 1893.	Goods condemned.
	327	L. Asselin.	27 93	Mar. 9, 1893.	do
	328	A. Godbout.	5 00	April 11, 1893.	
	329	N. Aubin.	19 00	Nov. 7, 1892.	
	330	Chas. Latulippe.	32 00	Dec. 2, 1892.	Fined \$100 and 1 month's jail.
	331	C. Bernard.	5 00	April 8, 1893.	do \$100 do
Sherbrooke.	45	J. H. Breadon.	3 50	July 6, 1892	
	46	W. W. Oughtred & Son.	14 50	do 6, 1892.	do \$50.
	47	N. N. Walley & Co.	12 00	do 6, 1892.	do \$50.
	48	E. L. Darche.	9 00	do 9, 1892.	do \$10.
	49	Geo. Taylor.	4 00	do 11, 1892.	Goods abandoned.

**STATEMENT of Seizures on account of Illicit Manufacture for Fiscal Year,
ended 30th June, 1893—Continued.**

Division.	No.	Name.	Schedule Value.	Date.	Remarks.
			\$ cts.		
Sherbrooke....	50	J. K. Browne.....	20 50	July 11, 1892.	Fined \$100.
	51	Jos. Fortier, sen.....	1 50	do 13, 1892.	do \$10.
	52	Jos. Fortier, jun.....	3 50	do 13, 1892.	do \$10.
	53	B. E. Goyette.....	3 50	do 13, 1892.	do \$10.
	54	R. Robert.....	4 00	do 13, 1892.	Confiscation sufficient.
	55	A. H. Moore & Co.....	1 50	do 13, 1892.	do
	56	W. B. LeBaron.....	12 50	do 13, 1892.	Fined \$10.
	57	J. B. LeBaron.....	14 00	do 13, 1892.	do \$50.
	58	F. McLeod.....	30 00	do 15, 1892.	do \$10.
	59	D. McLeod.....	10 50	do 15, 1892.	do \$10.
	60	Roy, Frères & Deshaies,	22 00	do 15, 1892.	do \$10.
	61	Scotstown Lumber Co.	13 50	do 15, 1892.	do \$10.
	62	A. L. McIver.....	16 00	Aug. 3, 1892.	do \$10.
	63	James Hunt.....	3 00	do 3, 1892.	do \$10.
	64	C. Breault.....	10 50	do 4, 1892.	do \$10.
	65	C. Desruisseaux.....	3 00	do 6, 1892.	do \$50.
	66	C. N. Renwick.....	3 50	do 12, 1892.	do \$50.
	67	W. K. Baldwin.....	1 50	do 23, 1892.	do \$50.
	68	W. S. Andrews.....	20 50	do 23, 1892.	do \$50.
	69	(W. T. Knight.....) (Jas. H. Merrill.....)	3 00	Sept. 3, 1892.	do \$50.
	70	Evans & Gignac.....	2 43	do 3, 1892.	do \$50.
	71	B. J. Smith.....	3 00	do 5, 1892.	do \$1.
	72	A. W. Brown.....	0 75	do 6, 1892.	do \$50.
	73	A. Roy.....	.....	Oct. 29, 1892.	do \$10.
	74	Louis Hébert.....	6 00	Nov. 14, 1892.	do \$50.
	75	C. Fortier.....	3 50	do 26, 1892.	do \$10.
	76	S. E. Adam.....	13 30	do 26, 1892.	do \$10.
	77	J. E. Rheault.....	3 50	do 26, 1892.	do \$10.
	78	Champeau Bros.....	3 00	do 26, 1892.	do \$10.
	79	C. H. Gordon.....	2 00	Dec. 3, 1892.	do \$50.
	80	Johnson & Green.....	7 50	do 8, 1892.	do \$50.
	81	F. W. D. Mellon.....	0 88	do 10, 1892.	do \$50.
	82	Sauvé Bros.....	.....	do 10, 1892.	do \$50.
	83	S. S. Noyes.....	11 12	do 10, 1892.	do \$50.
	84	Nelson Spooner.....	1 00	do 10, 1892.	do \$50.
	85	M. Griffin.....	9 50	do 17, 1892.	do \$50.
	86	Geo. Gagnon.....	2 40	Feb. 4, 1893.	Confiscation sufficient.
	87	W. K. Baldwin.....	1 00	Mar. 21, 1893.	Fined \$50.
	88	Alexis Bourret.....	4 00	do 29, 1893.	do \$10.
	89	François Lambert.....	5 00	do 29, 1893.	do \$10.
	90	Chas. Demers.....	12 50	do 29, 1893.	do \$10.
	91	J. K. Brown.....	0 50	April 18, 1893.	do \$50.
	92	J. Lemieux.....	1 50	May 4, 1893.	do \$50.
	93	J. B. Leclerc.....	15 50	Nov. 15, 1892.	do \$115.
	94	P. Bussière.....	23 50	do 16, 1892.	do \$50.
	95	J. Boivin.....	6 50	do 16, 1892.	do \$50.
Sorel	96	O. Dufresne.....	10 00	Feb. 17, 1893.	do \$100 and 1 m. or in default 6 mos. in jail.
	97	Isidore Théroux.....	28 25	do 17, 1893.	do \$100 and 1 m. or in default 6 mos. in jail.
	98	P. Girouard.....	10 00	May 12, 1893.	do \$100 and 1 m. or in default 6 mos. in jail.
	99	L. J. Kérouck.....	20 00	Oct. 14, 1892.	Fined \$125.
	100	X. Paradis.....	15 00	Feb. 14, 1893.	do \$115.
St. Hyacinthe	101	Mad. Amadie Roy.....	1 50	do 14, 1893.	do \$50.
	102	F. H. Poitras.....	40 00	June 1, 1893.	do \$120.
	103	D. Bouchard.....	36 30	do 1, 1893.	do \$25.
	104	M. Lapierre.....	65 35	do 1, 1893.	do \$25.
	105	E. Beaudry.....	45 00	do 2, 1893.	do \$25.
St. Johns.....	106	J. C. Purkis.....	5 25	July 20, 1892.	do \$50.
	107	A. Girardin.....	0 30	do 19, 1892.	do \$10.
	108	F. St. Jean.....	2 10	do 19, 1892.	do \$10.
	109	D. Z. Guay.....	0 60	do 20, 1892.	do \$10.
	110	L. Giroux.....	2 25	do 21, 1892.	do \$10.
	111	E. Lamoureux.....	30 00	do 19, 1892.	Confiscation sufficient.
	112	E. C. Perkins.....	9 25	Aug. 18, 1892.	Fined \$20.

**STATEMENT of Seizures on account of Illicit Manufacture for Fiscal Year,
ended 30th June, 1893—Continued.**

Division.	No.	Name.	Schedule Value.	Date.	Remarks.
			\$ cts.		
St. Johns.	54	Louis Gervais.....	21 50	Sept. 9, 1892.	Fined \$50.
	55	G. W. Brock.....	14 00	do 10, 1892	do \$50.
	56	O. Stebbins.....	12 75	do 23, 1892.	do \$100.
	57	H. A. Church.....	11 50	Oct. 6, 1892.	do \$10.
	58	L. A. Bourdon.....	34 80	Nov. 23, 1892.	
	59	D. H. Kitbridge.....	1 50	do 29, 1892.	do \$50.
	60	A. Lachambre.....	0 50	Dec. 20, 1892.	do \$50. Died 5th March.
	61	R. G. Crowell.....	2 00	do 21, 1892.	do \$50.
	62	J. M. Alex.....	1 50	Jan. 5, 1893.	do \$50.
	63	Geo. D. Lavoie.....	1 00	do 5, 1893.	do \$50.
	64	M. Laporte.....	8 00	do 6, 1893.	do \$100 costs or in default 6 mos. jail.
	65	John Conolly.....	3 00	do 14, 1893.	do \$50.
	66	do.....	3 30	do 14, 1893.	do \$20.
	67	G. W. Brock.....	8 40	Feb. 4, 1893.	do \$100.
Terrebonne.	68	F. X. Giroux.....	2 00	do 14, 1893.	do \$50.
	69	A. Allard.....	6 00	Mar. 11, 1893.	do \$50.
	70	Wm. Gilbert.....	6 00	do 18, 1893.	
	33	L. Clément.....	1 20	Dec. 29, 1892.	do \$10.
Three Rivers.	34	Jacob Maher.....	1 60	April 14, 1893.	do \$10.
	35	Jos. Pigeon.....	25 00	June 26, 1893.	do \$102 or 2 mos. in jail.
	36	P. Lallier.....	38 00	do 26, 1893.	do \$102 do do
Chatham.		Charles Lefebvre.....	7 00	Feb. 27, 1893.	
	7	Jos. Dugas.....	3 00	Mar. 8, 1893.	
	8	A. E. Alexander.....	78 50	July 24, 1893.	Duty to be paid.
	9	A. G. Wallace.....	31 00	do 24, 1893.	do
St. John, N.B.	10	D. McDonald.....	14 50	do 24, 1893.	do
	46	(Jos. Bullock.....)	39 00	Nov. 14, 1892.	Fined \$30.
		(Imperial Oil Co.)			
	47	Mrs. R. Gallagher.....	9 00	do 8, 1892.	
Cape Breton.	48	J. Bullock.....	13 80	do 17, 1892.	do \$11.50.
	49	J. D. Tehan.....	30 00	Jan. 5, 1893.	
	30	McDonald, Hanrahan & Co.....	24 00	Sept. 21, 1892.	do \$10.
	31	J. J. Campbell.....	7 20	do 23, 1892.	do \$10.
	32	Archibald & Co.....	12 00	do 22, 1892.	do \$10.
	33	J. W. Ingram.....	11 90	do 26, 1892.	do \$10.
	121	Anderson & Co.....	4 25	July 27, 1892.	do \$10.
	122	W. N. Swiger.....	3 13	do 27, 1892.	do \$10.
	123	G. F. Hamilton.....	8 25	Aug. 9, 1892.	do \$10.
	124	Pratt & Collins.....	29 84	do 9, 1892.	do \$10.
	125	F. J. Porter.....	24 31	do 9, 1892.	do \$10.
	126	J. Lynch & Son.....	27 24	do 10, 1892.	do \$10.
	127	D. Rogers.....	12 80	Oct. 13, 1892.	do \$10.
Halifax.	128	A. J. Purdy.....	9 60	do 13, 1892.	do \$10.
	129	A. E. Fraser.....	5 20	do 13, 1892.	do \$10.
	130	Allan McKinnon.....	8 00	do 13, 1892.	do \$10.
	131	Murry Bros.....	7 20	do 13, 1892.	do \$10.
	132	James Cameron.....	4 80	do 13, 1892.	do \$10.
	133	Tucker & Huntley.....	7 20	do 13, 1892.	do \$10.
	134	A. W. Gow.....	7 60	do 13, 1892.	do \$10.
	135	S. Dares.....	109 24	Mar. 17, 1893.	
	136	D. Pettepas.....	25 00	June 16, 1893.	Sentenced to fine of \$100 and 6 months' jail.
Pictou.		(John Munro.....)	38 00	July 25, 1892.	(Sentenced to fine of \$100 and 2 months' jail.
	56	(Samuel Baird.....)			
	57	Hogg, Craig & Co.....	9 00	Sept. 15, 1892.	Fined \$10.
	58	C. Dwyer & Co.....	9 00	do 15, 1892.	do \$10.
	59	Jenkins & Co.....	4 00	do 16, 1892.	do \$10.
	60	C. J. McKinnon.....	3 50	do 16, 1892.	do \$10.
	61	A. Cameron.....	2 50	do 16, 1892.	do \$10.
	62	J. W. McDonald.....	15 00	do 10, 1892.	Sentenced to fine of \$100 and 1 month jail.

STATEMENT of Seizures on account of Illicit Manufacture for Fiscal Year,
ended 30th June, 1893—*Concluded.*

Division.	No.	Name.	Schedule Value.	Date.	Remarks.
			\$ cts.		
Pictou.....	63	Somers & O'Brien....	6 40	Oct. 1, 1892.	Destruction of tobacco sufficient
	64	{ Wm. McDonald... James Goodwill... Anne McDonald .. }	16 00	do 20, 1892.	
	14	P. Monahan	8 00	do 18, 1892.	
Charlottetown	15	McDonald & McEach- ern.....	8 00	do 19, 1892.	Fined \$10.
	16	C. C. Carlton	8 00	do 19, 1892.	do \$10.
	17	Knight & Morrow....	8 80	do 19, 1892.	do \$10.
Winnipeg.....	39	Thos. Lee	29 95	Sept. 9, 1892.	
Victoria	18	J. Davis.....	300 00	April 20, 1893.	

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALl,
Commissioner.

APPENDIX A.

STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1898.

Divisions.	Outoffices.	Spirits. \$ cts.	Malt Liquor. \$ cts.	Malt. \$ cts.	Tobacco. \$ cts.	Cigars. \$ cts.	Petroleum. \$ cts.	Seizures. \$ cts.	Other Receipts. \$ cts.	Totals. \$ cts.
Belleville	Deseronto				4,710 62					4,710 62
	Trenton	4,818 73								4,818 73
	Paris					765 60				765 60
	Tilsonburg		50 00	2,801 88		277 50				3,129 38
Brantford	Woodstock	5,066 99	50 00	2,589 88		4,400 40				12,177 27
	Baden		50 00						40 00	50 00
	Berlin	48,498 44	50 00		9,753 25	10,705 88			20 00	69,027 57
	Galt			15,091 46						15,091 46
Guelph	New Hamburg		50 00	3,356 00						3,496 00
	Preston		100 00	3,680 36		3,640 00				7,420 36
	Salem		100 00							1,100 00
	Waterloo		100 00	10,708 00		2,661 00				13,469 00
Hamilton	Waterloo Distillery	159,535 30		4,200 00					700 25	164,435 55
	Dundas			28,438 40						28,438 40
	Greensville			11,287 46						11,287 46
	Napanee	8,578 81			4,955 37		4 40		60 00	13,548 58
Kingston	Petrolia	7,443 27					10,458 01		20 00	17,921 28
	Sarnia	16,162 63	100 00	1,441 72	14,471 00		26 40		86 00	32,347 34
	Strathroy	3,739 83	50 00	5,431 80			1 20		20 00	9,242 83
	St. Thomas	13,558 11	50 00	7,627 04	3,448 64	6,190 20	292 00		80 00	31,245 99
Owen Sound	Collingwood	7,579 80			10,187 25					17,767 05
	Kincardine	1,505 56								1,505 56
	Meaford	4,849 67								4,849 67
	Neustadt			2,490 00						2,490 00
Perth	Walkerton			2,812 70		1,793 20				4,605 90
	Almonte								20 00	638 12
	Arnprior	618 12							20 00	7,826 82
	Pembroke	7,806 82							60 00	27,996 56
Peterborough	Renfrew	18,238 73	76 00	344 00	9,277 83				60 00	11,749 50
	Smith's Falls	11,689 50					200 60			200 60
	Colbourn		50 00	5,105 92					40 00	17,642 39
	Lindsay	12,446 47		281 20					40 00	6,808 42
Prescott	Port Hope	6,487 22	50 00						20 00	14,899 46
	Brockville	3,136 06	50 00	11,676 50			16 90		60 00	4,072 93
	Gananoque	10,881 63	50 00	8,770 30		4,311 00			40 00	6,251 45
	Port Colborne	6,211 45								4,601 00
St. Catharines	Welland		50 00	4,451 00						2,167 79
	Goderich	2,167 79							20 00	4,066 68
Stratford		3,728 18	150 00	758 50						

Toronto	Listowel	50 00	1,870 38	600 00	2,085 00	218 90	20 00	4,005 38
	Palmerston	2,136 18	56,607 88	600 00			20 00	56,687 88
	St. Mary's	4,473 35			947 50	162 25	20 00	2,745 18
	Barrie		5,905 30					11,008 40
	Hornby and Georgetown	50 00	4,946 00					4,996 00
	Orillia	50 00	1,032 00					1,082 00
	Whitby							218 90
Windsor	Chatham	8,253 55		4,508 61	2,084 76	12 00	60 00	14,918 92
Joliette	Berther			10,782 07				10,782 07
	St. Jacques l'Achigan.	16,070 13		589 95				589 95
Montreal	Valleyfield							16,070 13
Quebec	Gaspé			762 00				762 00
	Magdalen Islands			106 73				106 73
	Paspébiac			3,433 50				3,433 50
St. Johns	Granby							27,642 66
Terrebonne	St. Jérôme	11,199 75		162 50	27,642 66		20 00	11,362 25
Three Rivers	Victoriaville	7,083 34				60 00	20 00	7,163 34
Chatham	Bathurst	379 19		1,619 38			20 00	2,018 57
	New Castle			6,569 01			20 00	6,589 01
St. John, N.B.	Campo Bello	3,991 00					40 00	4,031 00
	Fredericton			21,906 76			60 00	21,966 76
	Moncton			10,320 50		263 70	20 00	10,604 20
	Sackville			4,182 00			20 00	4,202 00
	Shediac			772 64			20 00	792 64
	Sussex	375 13		2,142 39			20 00	2,537 52
	St. Stephen			8,739 50			40 00	8,779 50
Cape Breton	Woodstock	1,953 66		192 13			20 00	2,165 79
Halifax	North Sydney			4,437 25			20 00	4,457 25
	Amherst	7,342 58		3,763 00			40 00	11,145 58
	Truro	1,582 87		10,310 00			52 00	11,944 87
	Weymouth	537 07		2,978 25			20 00	2,998 25
Pictou	Yarmouth			13,782 75	256 50		41 00	14,617 32
Winnipeg	Antigonish			4,970 25			40 00	5,010 25
	Brandon			11,162 00			60 00	28,412 00
	Calgary	17,140 09	50 00	2,084 08			40 00	4,627 66
	Gretna	2,543 54	50 00				20 00	2,988 26
	Lethbridge	2,918 26					860 00	3,166 35
	Macleod	2,256 35	50 00	204 75			20 00	1,681 46
	Portage la Prairie	1,406 71		3,031 00			40 00	12,023 94
	Regina	7,137 86	100 00	1,715 08			40 00	4,315 09
	Rat Portage	4,275 09					60 00	10,575 58
	Viridien	10,165 83		349 75			20 00	7,147 12
	Donald	7,127 12					20 00	901 51
Vancouver	Kamloops	881 51		899 50			20 00	8,015 44
	Nelson	7,095 94					20 00	9,790 46
	New Westminster	9,730 46					60 00	12,313 06
	Revelstoke	6,420 52	100 00	12,313 06	3,369 00	270 00	71 00	121 80
	Vernon		75 00	46 80				700 00
Victoria	Nanaimo	50 00	650 00					14,351 72
		225 10	9,452 44		2,223 30		32 00	

FINANCIAL RETURNS, 1892-93.

Dr.

No. 1.—GENERAL REVENUE ACCOUNT, 1892-93.

Cr.

Memo. of Refunds deducted below.	Amount deposited to the credit of the Receiver General.	Author- ized Abate- ments.	Balances due 30th June, 1893.	Total.	Service.	Revenue of previous years not collected 1st July, 1892.	Revenue accrued, 1892-93.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
76,330 58	8,419,554 74	229 00	38,568 44	8,453,123 18	Excise and Seizures, per Statement No. 3.	46,737 80	8,411,385 38	8,453,123 18
.....	3,479 00	.....	27,628 17	31,33 17	Hydraulic and other Rents, per Statement No. 5.	27,653 17	3,683 00	31,336 17
.....	2,643 16	.....	13,453 41	16,096 57	Minor Public Works, per Statement No. 6.	13,810 91	2,285 66	16,096 57
.....	10,944 72	1,058 39	38,999 65	51,002 76	Culling Timber, per Statement No. 7.	39,509 43	11,493 33	51,002 76
66 60	39,411 06	.....	4,009 80	43,420 86	Weights and Measures, per Statements Nos. 19 (A) and 19 (B).	4,794 18	38,636 68	43,420 86
20 00	13,205 91	.....	1,406 94	14,612 85	Gas Inspection, per Statement No. 20.	992 60	13,620 25	14,612 85
.....	4,988 87	.....	.....	4,988 87	Law Stamps, per Statements Nos. 10 and 18.	.....	4,988 87	4,988 87
19 00	1,020 60	.....	45 04	45 04	Bill Stamps, per Statement No. 9.	45 04	1,020 60	45 04
.....	33,116 73	.....	.....	33,116 73	Sundry Minor Revenues, per Statement No. 11.	.....	33,116 73	33,116 73
76,436 18	8,528,364 79	.....	.....	8,653,763 63	Methylated Spirits, net receipts.	.....	8,520,230 50	8,653,763 63
.....	76,436 18	.....	.....	76,436 18	Less—Refunds as per Statement No. 16.	.....	76,436 18	76,436 18
.....	8,451,928 61	1,287 39	124,111 45	8,577,327 45	Totals	133,533 13	8,443,794 32	8,577,327 45

E. MIALI,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Dr.

No. 2.—GENERAL EXPENDITURE

Amounts due to Collectors, &c., 1st July, 1892.	EXPENDITURE AUTHORIZED BY DEPARTMENT.					Amounts due by Collectors, &c., 30th June, 1893.	Total.
	Salaries.	Contingencies.	Seizures.	Cullers' Fees.	Cullers' Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
49 08	301,652 04	85,971 23	776 27	.....	.....	393 98	388,842 60
.....	8,280 18	4,465 39	.....	8,349 78	6,533 34	75 00	27,703 69
.....	.....	.....	5,085 71	.....	.....	.....	5,085 71
.....	9,220 38	16,849 57	.....	.....	.....	.....	26,069 95
.....	44,098 52	5,999 76	.....	.....	.....	16 66	50,114 94
.....	55,808 85	15,748 62	100 49	.....	.....	301 36	71,959 32
.....	13,041 88	6,199 15	.....	.....	.....	360 47	19,601 50
49 08	432,101 85	135,233 72	5,962 47	8,349 78	6,533 34	1,147 47	589,377 71

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

FINANCIAL RETURNS.

ACCOUNT, 1892-98.

CR.

SERVICE.	Amounts due by Col- lectors, &c., 1st July, 1892.	Amounts disbursed by the Receiver (General on requi- sition of the De- partment.	Amounts deducted from salaries for superannuation.	Amounts due to Col- lectors, &c., 30th June, 1893.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures, per Statement No. 4.. .. .	343 98	382,570 40	5,879 14	49 08	388,842 60
Culling Timber, per Statement No. 8..	75 00	27,475 82	152 87		27,703 69
Excise Seizures distributed, as per Statement No. 4, Appendix B		5,085 71			5,085 71
Sundry Minor Expenditures, per State- ment No. 12		25,885 62	184 33		26,069 95
Departmental Expenditure, per State- ment No. 17	16 66	49,377 34	720 94		50,114 94
Weights and Measures, per Statements Nos. 21 (A), and 21 (B).	193 26	70,635 99	1,072 57	57 50	71,959 32
Gas Inspection, per Statement No. 22.	212 88	19,129 95	258 59	0 08	19,601 50
..... Totals.	841 78	580,160 83	8,268 44	106 66	589,377 71

E. MIALI,
Commissioner.

EXCISE,

No. 3.—COLLECTION Divisions

Dr.

(For Details, see

Balances due 1st July, 1892.	AMOUNTS ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum Inspection Fees.	Bonded Manufactures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
451 83	76,391 12	50 00	6,181 50	10,922 43		273 90		
110 70	19,733 65	150 00	10,735 88	10,781 92	19,701 61	105 00		
	9,885 69			2,439 57				
434 15	218,050 40	550 00	86,005 60	10,394 01	16,946 28	84 00		
2,045 11	198,145 26	150 00	61,182 08	263,196 81	23,361 03	600 65	5,886 23	
187 48	59,291 77	100 00	6,503 26	25,973 37	18,627 84	1,775 85	1,040 02	
1,843 82	90,887 50	350 00	80,464 04	98,285 61	128,992 62	12,530 72		
	179,582 92	200 00	2,857 32	45,583 87	1,834 80	3,155 20		220 75
	24,524 67	350 00	13,710 06	10,719 77	4,151 10			
	57,966 29	76 00	444 00	9,271 18	75 00	203 60		
247 46	44,580 64	250 00	21,482 42	2,103 85	1,290 30	617 10		
	13,554 62	50 00	501 32	2,314 76		442 90		
334 53	81,245 62	150 00	46,921 10		4,311 00	169 10	300 00	
564 45	28,795 44	100 00	14,436 82	3,924 75	7,643 40			
610 26	29,823 38	250 00	62,114 02	3,580 75	6,103 76	398 90		
7,458 53	571,952 30	700 00	235,582 56	288,238 76	44,876 61	7,180 95	14,837 20	265 77
2,538 12	341,251 53	349 40	49,315 98	9,596 60	8,767 53	757 80		
430 23								
17,256 67	2,048,662 80	3,825 40	698,437 96	797,328 01	286,682 88	28,295 67	22,063 45	486 52
	15,763 00	80 00		13,763 32				
13,405 87	970,394 59	450 00	145,119 38	847,973 52	300,820 58	9,203 50	11,363 11	2,476 71
2,086 00	284,313 59	100 00	32,174 26	163,452 88	9,710 10	462 90	2,368 47	1,410 55
37 50	98,451 18	100 00	2,664 00	9,127 38	18,209 33		150 00	1,646 94
296 83	22,040 30			465 45				151 80
2 00	40,645 53	50 00						781 65
190 68	28,506 81				27,642 66			1,190 25
	11,489 10	50 00		658 85				120 00
379 29	41,949 72			928 12	4,627 82			132 84
16,398 17	1,513,553 82	830 00	179,957 64	1,036,369 52	361,010 49	9,666 40	13,881 58	7,910 74
				4,831 38				55 84
1,215 84	104,580 90	250 00	37,580 88	179,617 10	4,406 79			346 49
5,860 50				14,265 75				85 70
7,076 34	104,580 90	250 00	37,580 88	198,714 23	4,406 79			488 03
	379 19			8,235 89				
1,680 79	141,624 69	100 00	19,040 46	134,972 78	12,565 50	684 50	105 18	43 90
1,680 79	142,003 88	100 00	19,040 46	143,208 67	12,565 50	684 50	105 18	43 90
1,671 50	52,458 94	475 00	11,722 84	25,005 75	6,250 20	1,961 00		
1,632 71	69,564 72	673 30	28,785 68	34,247 01	12,518 25	2,610 20		
3,304 21	122,023 66	1,148 30	40,508 52	59,252 76	18,768 45	4,571 20		
53 00	7,541 89	50 00	1,720 00	46,618 00				60 00
968 62	203,689 83	425 00	30,884 56	164,638 76	8,831 70	3,125 30		
46,737 80	4,142,056 78	6,628 70	1,008,130 02	2,446,129 95	692,265 81	46,343 07	36,050 21	8,989 19
	18,680 79		52,827 14	4,714 90	60 00	20 50	15 00	12 25
	4,123,375 99	6,628 70	955,302 88	2,441,415 05	692,205 81	46,322 57	36,035 21	8,976 94

INLAND REVENUE DEPARTMENT, OTTAWA, 16th August, 1893.

1892-93.

in Account with Revenue.

Appendix A.)

CR.

Other Receipts.	Total Duties Accrued.	TOTAL DEBITS.	Divisions.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1893.	TOTAL CREDITS.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
140 00	93,958 95	94,410 78	Belleville.	93,818 75	592 03	94,410 78
80 00	61,288 06	61,398 76	Brantford.	61,181 94	216 82	61,398 76
80 00	12,405 26	12,405 26	Cornwall.	12,405 26		12,405 26
740 55	332,770 84	333,204 99	Guelph.	332,590 00	614 99	333,204 99
1,570 00	554,092 06	556,137 17	Hamilton.	553,500 13	2,637 04	556,137 17
625 70	113,937 81	114,125 29	Kingston.	113,775 87	349 42	114,125 29
419 60	411,930 09	413,773 91	London.	411,626 18	2,147 73	413,773 91
130 00	233,564 86	233,564 86	Ottawa.	233,564 86		233,564 86
160 00	53,615 60	53,615 60	Owen Sound.	53,615 60		53,615 60
200 00	68,236 07	68,236 07	Perth.	68,233 03	3 04	68,236 07
160 00	70,484 31	70,731 77	Peterborough.	70,719 27	12 50	70,731 77
120 00	16,983 60	16,983 60	Port Arthur.	16,983 60		16,983 60
365 00	136,461 82	136,796 35	Prescott.	136,381 99	414 36	136,796 35
120 00	55,020 41	55,584 86	St. Catharines.	54,844 93	739 93	55,584 86
120 00	102,390 81	103,001 07	Stratford.	101,525 01	1,476 06	103,001 07
5,249 95	1,168,884 10	1,176,342 63	Toronto.	1,174,346 03	1,996 60	1,176,342 63
7,915 63	417,954 47	420,492 59	Windsor.	418,148 21	2,344 38	420,492 59
		430 23	Suspense Account.		430 23	430 23
18,196 43	3,903,979 12	3,921,235 79	Ontario.	3,907,260 66	13,975 13	3,921,235 79
40 00	29,646 32	29,646 32	Joliette.	29,646 32		29,646 32
2,864 43	2,290,665 82	2,304,071 69	Montreal.	2,295,036 30	9,035 39	2,304,071 69
1,020 00	495,012 75	497,098 75	Quebec.	495,421 23	1,677 52	497,098 75
147 50	130,496 33	130,533 83	Sherbrooke.	128,236 03	2,297 80	130,533 83
40 00	22,697 55	22,994 38	Sorel.	22,808 08	186 30	22,994 38
40 00	41,517 18	41,519 18	St. Hyacinthe.	41,519 18		41,519 18
60 00	57,399 72	57,590 40	St. John's.	57,590 40		57,590 40
20 00	12,337 95	12,337 95	Terrebonne.	12,337 95		12,337 95
60 00	47,698 50	48,077 79	Three Rivers.	46,839 66	1,238 13	48,077 79
4,291 93	3,127,472 12	3,143,870 29	Quebec.	3,129,438 15	14,435 14	3,143,870 29
20 00	4,907 22	4,907 22	Cape Breton.	4,907 22		4,907 22
420 00	327,202 16	328,418 00	Halifax.	327,607 67	810 33	328,418 00
40 00	14,391 45	14,391 45	Pictou.	14,391 45		14,391 45
		5,860 50	Suspense Account.		5,860 50	5,860 50
480 00	346,500 83	353,577 17	Nova Scotia.	346,906 34	6,670 83	353,577 17
40 00	8,655 08	8,655 08	Chatham.	8,655 08		8,655 08
592 99	309,730 00	311,410 79	St. John.	310,113 47	1,297 32	311,410 79
632 99	318,385 08	320,065 87	New Brunswick.	318,768 55	1,297 32	320,065 87
250 00	98,123 73	99,795 23	Vancouver.	99,723 23	72 00	99,795 23
150 30	148,549 46	150,182 17	Victoria.	149,375 73	806 44	150,182 17
400 30	246,673 19	249,977 40	British Columbia.	249,098 96	878 44	249,977 40
40 00	56,029 89	56,082 89	Charlottetown, P.E.I..	55,343 81	739 08	56,082 89
750 00	412,345 15	413,313 77	Winnipeg, Man.	412,741 27	572 50	413,313 77
24,791 65	8,411,385 38	8,458,123 18	Totals.	8,419,554 74	38,568 44	8,458,123 18
	76,330 58		LESS—Refunds as per Statement No. 16.			
24,791 65	8,335,054 80		Net Revenue.			

E. MIALL, Commissioner.

EXCISE,

No. 4.—COLLECTION Divisions

DR.

(For Details, see

Balances due by Collectors, 1st July, 1892.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Super-annuation.	Balances due to Collectors, 30th June, 1893.	Total.	Divisions.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	6,278 64	119 27		6,441 89	Belleville
	5,833 08	107 52		5,940 60	Brantford
	969 00	18 00		987 00	Cornwall
	14,056 02	263 96		14,319 98	Guelph
	20,331 93	390 73		20,722 66	Hamilton
	8,872 48	162 92		9,035 40	Kingston
	17,777 99	336 81		18,114 80	London
	6,226 77	120 92		6,347 69	Ottawa
	3,985 92	61 24		4,047 16	Owen Sound
	5,205 86	82 19		5,288 05	Perth
	4,788 23	85 84		4,874 07	Peterborough
	1,164 89	20 00		1,184 89	Port Arthur
	10,968 50	215 01		11,183 51	Prescott
	6,933 01	132 48		7,065 49	Stratford
	4,700 74	88 32		4,789 06	St. Catharines
	38,480 81	753 56		39,234 37	Toronto
	18,533 08	358 81	49 08	18,940 97	Windsor
	9,290 78	148 00		9,438 78	District Inspectors.
43 98	184,397 73	3,465 58	49 08	187,956 37	Ontario
	2,094 64	36 28		2,130 92	Joliette
	44,767 33	818 12		45,585 45	Montreal
	11,434 37	203 40		11,637 77	Quebec
	2,527 31	27 75		2,555 06	Sherbrooke
	846 60	16 80		863 40	Sorel
	1,226 20	20 00		1,246 20	St. Hyacinthe
	2,160 17	32 94		2,193 11	St. John's
	993 67	16 44		1,010 11	Terrebonne
	2,035 69	37 04		2,072 73	Three Rivers
	5,567 27			5,567 27	District Inspectors.
	73,653 25	1,208 77		74,862 02	Quebec
	832 83	15 00		847 83	Cape Breton
	11,720 49	216 96		11,937 45	Halifax
	1,170 24	20 00		1,190 24	Pictou
	3,392 80	48 00		3,440 80	District Inspector.
	17,116 36	299 96		17,416 32	Nova Scotia
	1,233 50	24 00		1,257 50	Chatham
	8,069 23	151 27		8,220 50	St. John
	2,197 74	34 00		2,231 74	District Inspector
	11,500 47	209 27		11,709 74	New Brunswick
100 00	2,229 77	43 96		2,373 73	Charlottetown, P.E.I.
200 00	14,628 09	236 91		15,065 00	Winnipeg
	4,431 15	50 00		4,481 15	District Inspector
200 00	19,059 24	286 91		19,546 15	Manitoba

FINANCIAL RETURNS.

1892-93.

in Account with Expenditure.

Appendix B.)

CR.

Balances due to Collectors, 1st July, 1892.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1893.	Total.
	Salaries.	Seizures' Expendi- ture.	Special Assistance	Rent.	Travel- ing Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,963 75	5,363 32			50 00	235 45	198 71	43 98	6,441 89
900 00	13,276 64			48 00	264 70	242 58		5,940 60
19,630 17	8,233 92					87 00		987 00
16,954 61	6,134 67	2 25	49 32	270 00	517 65	477 69		14,319 98
3,250 00	4,416 62			200 00	117 35	975 14		20,722 66
4,300 00	1,000 00			140 00	38 20	493 28		9,035 40
10,752 92	6,630 00		100 00	200 00	280 75	679 44		18,114 80
4,416 70	38,002 95	71 40	180 00	99 96	46 00	115 45		6,347 69
17,945 12	7,400 00		30 00	150 00	543 15	114 01		4,047 16
49 08			249 96	120 00	108 40	663 07		5,288 05
					179 25	244 82		4,874 07
					12 85	52 04		1,184 89
					81 03	249 56		11,183 51
					250 50	184 99		7,065 49
					95 05	97 31		4,789 06
					484 05	645 97		39,234 37
					325 65	371 16		18,940 97
					1,709 86	206 86		9,438 78
49 08	174,591 39	73 65	609 28	1,200 02	5,289 89	6,099 08	43 98	187,956 37
1,930 00	41,215 53	77 78	2,221 57		23 25	99 89		2,130 92
10,129 92	1,387 50	28 65	499 92		762 63	1,357 07		45,585 45
840 00	1,000 00	143 58	705 55		488 42	375 93		11,637 77
1,815 00	900 00	105 70			182 18	174 13		2,555 06
1,850 00	4,899 96	4 25				19 15		863 40
4,899 96		6 50		160 00	13 70	66 00		1,246 20
		57 00		144 00	33 10	144 01		2,193 11
		3 39		24 00	5 55	77 17		1,010 11
		21 10			154 80	46 83		2,072 73
					599 16	68 15		5,567 27
65,967 91		447 95	3,427 04	328 00	2,262 79	2,428 33		74,862 02
750 00	11,070 66	10 50			34 25	53 08		847 83
1,000 00	2,400 00	125 95			435 33	305 51		11,937 45
		90 78			22 52	76 94		1,190 24
					852 86	187 94		3,440 80
15,220 66		227 23			1,344 96	623 47		17,416 32
1,200 00	7,768 75	18 74	75 00			57 50		1,257 50
1,700 00					153 20	204 81		8,220 50
					520 97	10 77		2,231 74
10,668 75		18 74	75 00		674 17	273 08		11,709 74
2,200 00		8 70				65 03	100 00	2,373 73
11,986 65			730 00	400 00	1,164 55	583 80	200 00	15,065 00
2,500 00				300 00	1,568 10	113 05		4,481 15
14,486 65			730 00	700 00	2,732 65	696 85	200 00	19,546 15

EXCISE,

No. 4.—COLLECTION Divisions

DR.

(For Details, see

Balances due by Collectors, 1st July, 1892.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Superannuation.	Balances due to Collectors, 30th June, 1893.	Total.	Divisions.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	4,799 45	67 40		4,866 85	Victoria.....
	5,226 92	71 12		5,298 04	Vancouver.....
	3,041 15	46 00		3,087 15	District Inspector.....
	13,067 52	184 52		13,252 04	British Columbia.....
	28,911 22	112 00		29,023 22	General Expenditure.....
	3,257 46			3,257 46	Legal Expenses.....
	5,583 08			5,583 08	Printing.....
	1,008 08			1,008 08	Stationery.....
	1,572 58			1,572 58	Lithographing, Engraving, &c.....
	11,038 96	68 17		11,107 13	Preventive Service.....
	4,444 67			4,444 67	Commission to Customs Officers.....
	108 36			108 36	Commission on sale of Stamps for Canada Twist.....
	5,621 65			5,621 65	Duty Pay to Officers in charge of most important establishments.....
343 98	382,570 40	5,879 14	49 08	388,842 60	Grand Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

1892-93.

in Account with Expenditure—Continued.

Appendix B.)

CR.

Balances due to Collectors, 1st July, 1892.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1893.	Total.
	Salaries.	Seizures' Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	3,366 68	.....	979 92	90 00	119 70	310 55	.....	4,866 85
.....	3,650 00	.....	219 05	300 00	718 40	410 59	.....	5,298 04
.....	2,300 00	.....	.....	.....	787 15	.....	.....	3,087 15
.....	9,316 68	.....	1,198 97	390 00	1,625 25	721 14	.....	13,252 04
.....	5,600 00	.....	.....	.....	2,175 18	21,248 04	.....	29,023 22
.....	.....	.....	.....	.....	.....	3,257 46	.....	3,257 46
.....	.....	.....	.....	.....	.....	5,583 08	.....	5,583 08
.....	.....	.....	.....	.....	.....	1,008 08	.....	1,008 08
.....	.....	.....	.....	.....	.....	1,572 58	.....	1,572 58
.....	3,600 00	.....	.....	.....	.....	7,457 13	50 00	11,107 13
.....	.....	.....	.....	.....	.....	4,444 67	.....	4,444 67
.....	.....	.....	.....	.....	.....	108 36	.....	108 36
.....	.....	.....	.....	.....	.....	5,621 65	.....	5,621 65
49 08	301,652 04	776 27	6,040 29	2,618 02	16,104 89	61,208 03	393 98	388,842 60

E. MIALI,
Commissioner.

HYDRAULIC AND OTHER RENTS.
No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1892-93.
(For Details see Appendix A.)

Cr.

Dr.

Balances due 1st July, 1892.	Accrued during the Year ended 30th June, 1893.	Total.	—	Written off by Authority.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1893.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,101 84	3,298 00	5,399 84	Chaudière Falls and Ottawa River.....	3,072 00	2,267 84	5,339 84	
8 00	27 00	35 00	St. Lawrence River.....	26 00	.....	35 00	
475 00	388 00	863 00	Sundry Properties.....	381 00	262 00	863 00	
.....	20 00	20 00	St. Maurice River.....	.....	20 00	20 00	
20 00	10 00	30 00	Rivière du Lièvre.....	.....	30 00	30 00	
			<i>Land Salts.</i>				
15,573 50	.....	15,573 50	Principal Accounts.....	.....	15,573 50	15,573 50	
9,474 83	.....	9,474 83	Interest do.....	.....	9,474 83	9,474 83	
27,653 17	3,683 00	31,336 17	Totals.....	229 00	3,479 00	27,628 17	31,336 17

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 16th August, 1893.

DR. No. 6.—MINOR PUBLIC WORKS, 1892–98.

CR.

Balances due 1st July, 1892.	Accrued during year ended 30th June, 1893.	Total.	Works.	Deposited to credit of Receiver General.	Balances due 30th June, 1893.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville			
			<i>Ferries.</i>			
10 00	10 00	20 00	Bristol		20 00	20 00
	20 00	20 00	Buckingham and Cumberland	20 00		20 00
	50 00	50 00	Buffalo and Navy Island		50 00	50 00
	25 00	25 00	Buffalo and Point Albinot	25 00		25 00
	50 00	50 00	Buffalo to point near Point Albinot		50 00	50 00
	50 00	50 00	Chippewa and Schlosser's Landing	50 00		50 00
	10 00	10 00	Cross Point and Campbellton	10 00		10 00
	10 00	10 00	Edmundston and Maine		10 00	10 00
10 00		10 00	Fitzroy and Onalow (old lease)		10 00	10 00
	50 00	50 00	Fitzroy and Onalow (new lease)	50 00		50 00
	100 00	100 00	Fort Erie and Buffalo	100 00		100 00
10 00	20 00	30 00	Gower Point and Lapasse	30 00		30 00
1,736 79		1,736 79	Hull (old lease)		1,736 79	1,736 79
337 50	100 00	437 50	Hull (new lease)	437 50		437 50
	75 00	75 00	New Edinburgh and Gatineau		75 00	75 00
	50 00	50 00	Niagara and Youngstown	50 00		50 00
	1 00	1 00	Ouellette Street, Detroit	1 00		1 00
1 00		1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
	51 00	51 00	Pembroke and Allumette Island (new lease)	51 00		51 00
	100 00	100 00	Prescott and Ogdensburg	100 00		100 00
	10 00	10 00	Queenston	10 00		10 00
	50 00	50 00	Queenston and Lewiston	50 00		50 00
	50 00	50 00	Rockcliffe and Gatineau	50 00		50 00
100 00	100 00	200 00	Sault Ste. Marie	150 00	50 00	200 00
40 00		40 00	St. Basil	40 00		40 00
	10 00	10 00	St. Leonard and Van Buren		10 00	10 00
	10 00	10 00	Thurso and Clarence	10 00		10 00
			<i>Sundries.</i>			
8,000 00		8,000 00	Dundas and Waterloo Road		8,000 00	8,000 00
840 00	842 00	1,682 00	Government Telegraph Lines	842 00	840 00	1,682 00
125 00	416 66	541 66	Part of Building, Portland, N.B.	541 66		541 66
	25 00	25 00	Warton Docks	25 00		25 00
13,810 91	2,285 66	16,096 57	Totals	2,643 16	13,453 41	16,096 57

E. MIALI,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

No. 7—CULLERS' REVENUE, 1892-93.
(For Details, see Appendix A.)

Dr.

Cr.

Balances due 1st July, 1892.	Amounts accrued for Measuring and Culling Timber during the Year ended 30th June, 1893.	Total.	Offices.	Rebate.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1893.	Total.
\$ cts.	\$ cts.	\$ cts.			\$ cts.	\$ cts.	\$ cts.
6,799 60	649 78	7,449 38	.....Montreal.....	.....	175 99	7,273 39	7,449 38
*32,089 49	10,628 15	42,717 64	.....Quebec.....	1,058 39	10,661 33	30,997 92	42,717 64
330 57	215 40	545 97	.....Three Rivers.....	.....	107 40	438 57	545 97
*289 77	.....	289 77	.....M. A. Plamondon.....	.....	.....	289 77	289 77
39,509 43	11,493 33	51,002 76	.....Totals.....	1,058 39	10,944 72	38,999 65	51,002 76

* These two amounts appeared together as \$32,379.26, as balance due by Quebec in last year's report.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

No. 8.—CULLERS' EXPENDITURE, 1892-93.
(For Details, see Appendix B.)

Dr.

Cr.

Balances due by sundry persons, 1st July, 1892.	Received from Department to meet expenditure.	Deducted from Salaries for Superannuation.	Total.	AUTHORIZED EXPENDITURE.				Balances due by sundry persons, 1st July, 1893.	Total.
				Salaries.	Contingencies.	Cullers' Fees.	Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	17,492 60	124 83	17,617 43	6,580 18	3,337 25	7,700 00	.....	.....	17,617 43
75 00	1,949 82	18 00	2,042 82	900 00	418 04	649 78	.....	75 00	2,042 82
.....	838 71	10 04	848 75	800 00	48 75	.....	.....	.....	848 75
.....	6,533 34	.....	6,533 34	.....	.....	.....	6,533 34	.....	6,533 34
.....	118 29	.....	118 29	.....	118 29	.....	.....	.....	118 29
.....	43 06	.....	43 06	.....	43 06	.....	.....	.....	43 06
.....	500 00	.....	500 00	.....	500 00	.....	.....	.....	500 00
75 00	27,475 82	152 87	27,703 69	8,280 13	4,465 39	8,349 78	6,533 34	75 00	27,703 69

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

DR. No. 11.—SUNDRY MINOR REVENUES, 1892–93. CR.

Accrued during the year ended 30th June, 1893.	Total.		Deposited to the credit of the Receiver General.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
276 60	276 60	Fertilizers' Inspection Fees.	276 60	276 60
744 00	744 00	Adulteration of Food Fees.	744 00	744 00
1,020 60	1,020 60	Totals.	1,020 60	1,020 60

No. 12.—SUNDRY MINOR EXPENDITURES, 1892–93.

DR. (For Details see Appendix B.) CR.

Amounts received from Department to meet expenditure.	Deduction from salaries for superannuation.	Total.		Salaries.	Contingencies.	Printing.	Stationery.	Total.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
160 61		160 61	Minor Public Works.		154 56	6 05		160 61
1,659 56		1,659 56	Inspection of Staples.		1,654 99	4 57		1,659 56
24,965 45	184 33	24,249 78	Adulteration of Food.	9,220 38	14,589 39	317 64	122 37	24,249 78
25,885 62	184 33	26,069 95	Totals.	9,220 38	16,398 94	328 26	122 37	26,069 95

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALL,
Commissioner.

No. 13.—STATEMENT showing the quantities of the several articles, subject to
1891, 1892 and 1893, and

ARTICLES SUBJECT TO EXCISE DUTY.	1891.			Duty.	
	QUANTITIES.				
	Ex-Manu- factory.	Ex-Ware- house.	Total.	\$	cts.
	Gallons.	Gallons.	Gallons.		
Spirits.....	21,177	2,687,664	2,760,373	3,544,191	55
Malt Liquor, the duty being paid on Malt.....	18,069,303	51,532 imported.	18,069,303	3,819	80
	Lbs.	Lbs.	Lbs.		
Malt.....	2,622,925	55,286,276	57,909,201	584,774	42
	No.	No.	No.		
Cigars	62,083,235	39,033,845	101,117,080	675,017	02
Cigarettes.....	19,406,600	16,660,000	36,066,600	54,737	40
	Lbs.	Lbs.	Lbs.		
Tobacco from Foreign Leaf..	1,210,109	7,783,940	8,994,049	1,812,037	45
do Canadian Leaf.....	150,267	207,512	357,779	17,888	95
Snuff.....	252,090		252,090	35,707	50
Canadian Twist.....	84,624		84,624	4,231	20
Raw Leaf Tobacco, Foreign.....		101½	101½	30	45
do Canadian.....					
	1,697,090	7,991,553½	9,688,643½	1,869,895	55
Inspection Fees on Petroleum				40,407	20
Manufactures in Bond.....				33,656	43
Licenses, Spirits.....				2,750	00
do Malt Liquor.....				6,675	00
do Malt.....				6,625	00
do Cigars.....				10,162	£0
do Tobacco.....				2,354	50
do Manufactures in Bond.....				925	60
Totals.....				6,765,991	37

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Excise Duty. taken for Consumption. during the years ended 30th June, the Duty accrued thereon.

1892.				1893.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Total.		Ex-Manu- factory.	Ex-Ware- house.	Total.	
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	\$ cts.
33,038	2,545,935	2,625,243	3,873,801 55	15,701	2,731,896	2,819,414	4,139,306 78
16,946,245	46,270 imported	16,946,245	330 90	17,175,356	71,817 imported	17,175,356	428 70
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
517,231	45,908,651	46,425,882	928,517 64	84,074	49,998,677	50,082,751	1,001,655 02
No.	No.	No.		No.	No.	No.	
62,499,833	42,021,660	104,521,493	623,952 22	65,484,904	49,183,905	114,668,809	681,628 31
20,359,700	19,787,500	40,147,200	62,933 80	32,252,100	10,618,000	42,870,100	64,305 15
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
955,044	8,194,978	9,150,022	2,287,506 18	1,082,327½	8,150,300	9,232,627½	2,306,156 88
252,784	143,595	396,379	19,819 45	330,501½	106,084	436,585½	21,829 44
252,760		252,760	45,827 00	231,620		251,620	45,664 50
72,583		72,583	3,629 20	78,427½		78,427½	3,921 38
	422	422	122 65		802	802	240 60
1,533,171	8,338,995	9,872,166	2,356,904 48	1,742,876½	8,257,186	10,000,062½	2,379,812 80
			43,503 38				46,343 07
			37,387 92				34,900 21
			2,875 00				2,750 00
			6,575 00				6,200 00
			7,150 00				6,475 00
			10,225 00				10,637 50
			2,155 00				2,012 00
			950 00				1,150 00
			7,957,261 89				8,377,604 54

E. MIALL,
Commissioner.

No. 14.—AMOUNTS deposited monthly to the Credit of the Honourable the Receiver General, on account of Inland Revenues during the Fiscal Year ended 30th June, 1898.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west.	British Columbia.	Total.
JULY :—								
Excise.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures.....	283,564 05	229,663 17	24,376 98	23,376 84	3,237 08	27,776 25	18,397 57	610,591 74
Cullers.....		493 20		2 75				495 95
Hydraulic Rents.....	350 00	2,627 85						2,627 85
Minor Public Works.....	10 00							10 00
Weights and Measures.....	3,465 38	1,103 90	44 85	133 16		66 28	37 80	4,851 46
Gas Inspection.....	797 35	349 00		124 50		12 00	18 00	1,300 85
Other Revenues.....	47 50							47 50
Totals.....	288,234 28	234,237 21	24,621 83	23,637 05	3,237 08	27,834 53	18,453 37	620,275 35
AUGUST :—								
Excise.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures.....	327,805 17	230,789 84	27,875 50	26,639 35	3,885 83	37,751 54	24,242 59	688,082 82
Cullers.....		764 60						764 60
Hydraulic Rents.....	410 00	25 00					1 00	436 00
Minor Public Works.....			166 66					166 66
Weights and Measures.....	1,079 69	1,215 95	149 09	327 02	45 95	49 40	14 50	2,881 60
Gas Inspection.....	517 50	16 50	28 75	31 25		5 25		599 25
Other Revenues.....	213 90	84 00	14 00			19 00		330 90
Totals.....	330,116 26	243,578 86	28,234 00	26,997 62	3,941 78	37,825 19	24,258 09	694,951 80
SEPTEMBER :—								
Excise.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures.....	330,633 40	272,605 77	28,393 22	28,910 98	4,310 51	32,352 59	21,933 16	719,139 63
Cullers.....	10 00	865 20						875 20
Hydraulic Rents.....		2,085 32						2,085 32
Weights and Measures.....	200 00		5 00					205 00
do Seizures.....	829 85	1,495 48	136 52	216 30	83 65	148 60	12 95	2,923 44
Gas Inspection.....	560 00	8 00	7 00	43 50				618 50
Other Revenues.....	465 50	75 00					3 00	543 50
Totals.....	332,768 75	277,134 77	28,541 74	29,170 87	4,394 16	32,501 19	21,949 11	726,400 59

OCTOBER :—									
Excise.....	369,404 47	284,665 84	32,705 30	31,339 09	6,169 30	46,966 22	23,065 18	735,305 40	932 69
do Seizures.....	154 50	633 51	.....	144 08	.....	.....	.....	1,477 00	18 00
Cullers.....	6 00	1,477 00	.....	.....	.....	.....	.....	.....	.....
Hydraulic Rents.....	2,734 53	1,152 23	163 88	299 74	58 45	67 90	12 00	31 90	4,508 63
Weights and Measures.....	10 00	.....	.....	.....	.....	.....	.....	.....	10 00
do Seizures.....	544 75	462 75	28 75	83 00	.....	.....	18 00	.....	1,137 25
Gas Inspection.....	522 50	25 00	.....	.....	.....	.....	.....	.....	547 50
Other Revenues.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	373,376 75	288,416 33	32,947 93	31,866 51	6,227 75	47,034 12	24,027 08	803,936 47	.....
NOVEMBER :—									
Excise.....	372,586 59	282,092 29	30,511 73	32,044 03	4,841 32	37,923 70	17,195 58	777,195 24	757 95
do Seizures.....	70 50	457 55	.....	259 90	.....	.....	.....	186 74	.....
Cullers.....	.....	186 74	125 00	.....	.....	.....	1 00	126 00	.....
Hydraulic Rents.....	102 00	1,332 88	75 86	139 55	35 45	198 40	25 00	127 00	3,532 46
Minor Public Works.....	1,677 17	.....	.....	.....	.....	.....	73 15	10 00	.....
Weights and Measures.....	10 00	.....	.....	.....	.....	.....	.....	.....	.....
do Seizures.....	704 25	416 25	26 75	23 00	.....	.....	33 75	1,204 00	.....
Gas Inspection.....	267 25	40 00	12 00	14 00	.....	24 00	.....	357 25	.....
Other Revenues.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	375,417 76	284,525 71	30,751 34	32,450 48	4,876 77	38,146 10	17,328 48	783,496 64	.....
DECEMBER :—									
Excise.....	366,038 51	317,061 71	29,367 40	36,948 46	6,578 41	37,014 20	20,784 76	813,753 45	1,674 66
do Seizures.....	10 75	1,540 01	43 90	20 00	60 00	.....	.....	233 64	.....
Cullers.....	.....	233 64	.....	.....	.....	.....	.....	.....	.....
Hydraulic Rents.....	375 00	834 42	63 31	153 86	25 75	187 35	2 00	377 00	2,769 28
Weights and Measures.....	1,434 49	549 56	7 25	39 00	14 50	.....	70 60	1,231 81	735 95
Gas Inspection.....	589 75	56 00	16 00	28 00	.....	.....	31 75	.....	.....
Other Revenues.....	635 95	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	369,484 45	320,275 34	29,497 86	37,148 82	6,678 66	37,201 55	20,889 11	820,775 79	.....
JANUARY :—									
Excise.....	305,526 15	227,129 62	23,868 65	25,257 29	3,275 82	28,152 65	18,194 74	631,404 92	353 73
do Seizures.....	50 00	220 73	.....	83 00	.....	.....	.....	275 00	.....
Hydraulic Rents.....	150 00	125 00	.....	.....	.....	.....	.....	226 00	.....
Minor Public Works.....	201 00	25 00	.....	.....	.....	.....	.....	2,885 02	105 00
Weights and Measures.....	2,362 33	331 50	46 53	45 86	13 60	141 60	3 60	1,347 00	707 75
do Seizures.....	.....	105 00	.....	.....	.....	.....	.....	151 60	.....
Gas Inspection.....	774 50	379 75	26 50	99 25	18 00	18 00	31 00	637,456 02	.....
do Penalty.....	707 75	.....	.....	.....	.....	.....	.....	.....	.....
Other Revenues.....	93 60	19 00	10 00	29 00	.....	.....	.....	.....	.....
Totals.....	309,805 33	228,335 60	23,951 68	25,514 40	3,307 42	28,312 25	18,229 34	.....	.....

No. 14.—AMOUNTS deposited monthly to the Credit of the Honourable the Receiver General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west.	British Columbia.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY:—								
Excise.....	286,690 10	225,430 61	20,234 29	19,898 00	3,676 16	26,071 81	15,745 78	597,746 75
do Seizures.....		638 25						638 25
Hydraulic Rents.....	1,062 00	1 00						1,063 00
Minor Public Works.....		413 22	125 00					125 00
Weights and Measures.....	1,161 79	78 27	78 27	62 41	18 50	48 30	12 60	1,795 09
Gas Inspection.....	537 50	382 25	9 50	21 25	15 00		1 50	967 00
Other Revenues.....	480 52	12 00	3 00	28 00				523 52
Totals.....	289,931 91	226,877 33	20,450 06	20,009 66	3,700 66	26,120 11	15,759 88	602,858 61
MARCH:—								
Excise.....	312,297 86	223,391 20	22,237 54	27,781 77	4,926 20	28,784 99	15,316 13	634,735 69
do Seizures.....	162 25	395 28						557 53
Weights and Measures.....	1,048 94	612 44	52 27	35 22	18 35	41 30	42 90	1,871 42
Gas Inspection.....	654 25	264 75	15 50	19 00			44 75	998 25
Other Revenues.....	570 00	9 00	8 00					587 00
Totals.....	314,733 30	224,672 67	22,313 31	27,855 99	4,944 55	28,826 29	15,403 78	638,749 80
APRIL:—								
Excise.....	306,374 51	260,513 97	25,827 52	31,764 14	3,946 51	32,611 71	23,027 48	684,115 84
do Seizures.....	25 00	854 25		7 70				886 95
Cullers.....		222 55						222 55
Hydraulic Rents.....	1 00	25 00						26 00
Minor Public Works.....	160 00		40 00			840 00		1,040 00
Weights and Measures.....	2,510 34	945 95	71 52	80 74	21 60	47 85	22 05	3,700 05
Gas Inspection.....	680 50	154 50	54 50	88 75			90 00	1,068 25
Other Revenues.....	307 75	10 00	6 00					323 75
Totals.....	310,059 10	262,726 22	25,999 54	31,941 33	4,018 11	33,499 56	23,139 53	691,383 39
MAY:—								
Excise.....	325,109 44	279,587 37	25,086 32	32,619 30	4,981 16	33,050 56	23,449 72	723,883 87
do Seizures.....		600 01						600 01
Cullers.....		365 65						365 65
Minor Public Works.....	100 00	45 00	155 00					300 00
Weights and Measures.....	1,367 07	1,834 98	73 60	136 25	34 30	156 31	4 10	3,608 61
do Seizures.....		5 00						5 00
Gas Inspection.....	647 25	391 25	17 25	40 50	7 75			1,104 00

do Penalty	10 00								10 00
Other Revenues	468 50								472 50
Totals	327,702 26	282,829 26	25,336 17	4 00	32,796 05	5,028 21	33,246 87	23,453 82	730,347 64
JUNE :--									
Excise	320,663 89	279,590 02	27,960 20		29,879 26	5,395 51	44,285 05	26,846 27	734,020 20
do Seizures	3 52	448 15							451 67
Cullers		2,056 00				1 00	250 00	76 00	2,056 00
Hydraulic Rents	375 00								703 00
Minor Public Works	523 50	25 00							548 50
Weights and Measures	1,723 66	1,273 13	282 53		301 27	61 90	253 16	50 35	3,946 00
Gas Inspection	865 75	701 25	11 25		18 50	23 00			1 619 75
Other Revenues	572 75	72 00			26 00				670 75
Totals	324,729 07	284,165 55	28,253 98		30,225 03	5,481 41	44,788 21	26,972 62	744,615 87
Grand Totals	3,945,899 22	3,157,774 85	320,939 44		349,613 81	55,840 56	415,315 97	249,864 21	8,485,248 06
Methylated Spirits									33,116 73
Total, agreeing with Statement No. 1, page 3.									8,528,364 79

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

EXCISE

No. 15.—COMPARATIVE Monthly

	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits..... { 1891-92.....	225,013 09	226,802 28	305,967 66	367,537 08	367,119 96
{ 1892-93.....	316,298 09	338,970 86	362,477 42	392,842 79	380,073 33
Increase, 1892-93.....	91,285 00	112,168 58	56,509 76	25,305 71	12,953 37
Decrease, 1892-93.....					
Malt liquor..... { 1891-92.....	5,800 00	250 00	100 00	148 00	195 30
{ 1892-93.....	5,296 40	701 20	200 00	100 00	50 00
Increase, 1892-93.....		451 20	100 00		
Decrease, 1892-93.....	503 60			48 00	145 30
Malt { 1891-92.....	52,219 14	51,226 92	60,647 58	88,582 92	86,308 24
{ 1892-93.....	59,564 82	68,319 10	76,284 32	87,915 22	103,459 02
Increase, 1892-93.....	7,345 68	17,092 18	15,636 74		17,150 78
Decrease, 1892-93.....				667 70	
Tobacco..... { 1891-92.....	221,709 31	194,174 16	209,242 37	238,808 96	216,729 94
{ 1892-93.....	200,483 09	203,922 04	213,071 81	235,363 03	222,962 36
Increase, 1892-93.....		9,747 88	3,829 44		6,232 42
Decrease, 1892-93.....	21,226 22			3,445 93	
Cigars..... { 1891-92.....	64,166 08	56,011 56	53,483 94	54,830 82	50,465 96
{ 1892-93.....	63,270 49	64,565 22	60,123 41	60,968 75	57,092 82
Increase, 1892-93.....		8,553 66	6,639 47	6,137 93	6,626 86
Decrease, 1892-93.....	895 59				
Petroleum..... { 1891-92.....	1,887 31	2,598 15	5,183 83	5,978 83	5,165 85
{ 1892-93.....	1,749 13	3,124 23	5,667 65	6,009 70	6,733 10
Increase, 1892-93.....		526 08	483 82	30 87	1,567 25
Decrease, 1892-93.....	138 18				
Manufactures in bond { 1891-92.....	3,297 50	2,779 64	4,043 47	4,776 53	3,560 52
{ 1892-93.....	3,606 10	3,116 46	3,876 65	4,257 12	3,481 22
Increase, 1892-93.....	308 60	336 82			
Decrease, 1892-93.....			166 82	519 41	79 30
Seizures..... { 1891-92.....	357 25	103 55		10 10	297 00
{ 1892-93.....	595 95	674 60	872 13	1,057 51	832 95
Increase, 1892-93.....	238 70	571 05	872 13	1,047 41	535 95
Decrease, 1892-93.....					
Other receipts..... { 1891-92.....	5,538 87	1,894 31	776 20	1,424 20	1,434 51
{ 1892-93.....	6,658 55	2,014 78	1,948 27	1,887 60	1,210 00
Increase, 1892-93.....	1,119 68	120 47	1,172 07	463 40	
Decrease, 1892-93.....					224 51
Total increase, 1892-93.....	77,534 07	149,567 92	85,076 61	28,304 28	44,617 52
Total decrease, 1892-93.....					
Total revenue, 1891-92.....	579,988 55	535,840 57	639,445 05	762,097 44	731,277 28
do 1892-93.....	657,522 62	685,408 49	724,521 66	790,401 72	775,894 80

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

REVENUE.

Statement, 1891-92, 1892-93.

December.	January.	February.	March.	April.	May.	June.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
423,978 76	320,004 04	328,307 11	344,402 89	321,813 58	335,959 75	309,770 35	3,876,676 55
464,547 33	326,223 19	295,269 88	287,158 42	313,910 31	344,529 18	319,755 98	4,142,056 78
40,568 57	6,219 15				8,569 43	9,985 63	265,380 23
		33,037 23	57,244 47	7,903 27			
	98 00	50 00	73 00	48 00	96 00	47 60	6,905 90
50 00		55 00		25 00	101 10	50 00	6,628 70
50 00		5 00			5 10	2 40	
	98 00		73 00	23 00			277 20
92,693 54	78,753 72	78,411 86	86,950 78	103,501 62	80,923 50	75,447 82	935,667 64
97,099 98	80,480 00	74,873 64	100,913 38	96,633 52	87,672 72	74,914 30	1,008,130 02
4,406 44	1,726 28		13,962 60		6,749 22		72,462 38
		3,538 22		6,868 10		583 52	
185,174 74	160,969 51	170,520 64	199,285 29	206,177 76	208,363 90	210,836 70	2,421,993 28
194,882 04	165,458 97	168,333 18	189,148 64	207,217 19	226,405 35	218,882 25	2,446,129 95
9,707 30	4,489 46			1,039 43	18,041 45	8,045 55	24,136 67
		2,187 46	10,136 65				
53,366 29	39,950 07	48,158 37	44,624 60	48,619 05	60,676 98	59,823 50	634,177 22
54,952 37	47,621 52	47,042 40	52,920 42	55,816 05	63,027 39	64,864 97	692,265 81
1,586 08	7,671 45		8,295 82	7,197 00	2,350 41	5,041 47	58,088 59
		1,115 97					
4,834 93	4,429 40	3,492 18	3,096 50	2,550 90	1,891 30	2,394 20	43,503 38
5,267 60	3,859 95	3,791 45	3,229 53	2,659 00	1,964 65	2,287 08	46,343 07
432 67		299 27	133 03	108 10	73 35		2,839 69
	569 45					107 12	
2,469 96	2,022 20	2,251 91	2,969 91	2,984 89	3,420 35	3,761 04	38,337 92
2,322 90	2,112 50	1,924 35	2,887 89	2,467 75	3,135 26	2,862 01	36,050 21
	90 30						
147 06		327 56	82 02	517 14	285 09	899 03	2,287 71
50 00	74 64	423 39	361 36	569 16	2,793 71	326 57	5,366 73
1,598 66	227 23	734 00	457 53	865 45	571 51	501 67	8,989 19
1,548 66	152 59	310 61	96 17	296 29		175 10	3,622 46
					2,222 20		
1,298 42	1,980 50	823 80	2,732 24	869 05	772 74	3,017 47	22,562 31
1,471 83	1,418 41	1,324 48	1,452 21	1,137 23	2,885 75	1,382 54	24,791 65
173 41		500 68		268 18	2,113 01		2,229 34
	562 09		1,280 03			1,634 93	
58,326 07	19,119 69				35,394 68	20,075 55	426,194 45
		39,090 88	46,328 55	6,402 51			
763,866 64	608,282 08	632,439 26	684,496 57	687,134 01	694,898 23	665,425 25	7,985,190 93
822,192 71	627,401 77	593,348 38	638,168 02	680,731 50	730,292 91	685,500 80	8,411,385 38

E. MIALI,
Commissioner.

No. 16.—REFUNDS of Revenue during the Fiscal Year ended 30th June, 1893.

EXCISE.						
Articles.	To whom paid.	Date.	Division.	Under what Authority refunded.	Amount.	Total.
Spirits.....	J. S. Hamilton & Co. H. Walker & Sons.	1892.			\$ cts.	\$ cts.
		Oct. 22	Brantford	Refunded under Revised Statutes, Cap. 34, Sec. 238	97 32	
		Nov. 8	Windsor.	do	73 23	
	A. L. Howard	1893.				
		April 12	Sherbrooke.	do	1,538 02	
		do 25	Windsor.	do	1 80	
		May 10	Prescott.	do	4,669 26	
		do 31	do	do	4,660 52	
		June 8	do	do	4,648 12	
		do 9	Sherbrooke.	do	2,992 52	
						18,680 79
Malt	Philip Bajus. John Fischer L. H. Clark Jno. F. Flindall Jas. A. Roy F. H. Walker. L. Griesinger Jas. Aldred. John Bott. John Labatt.	1892.				
		July 12	Kingston.	do	99 26	
		do 12	do	do	156 20	
		do 12	do	do	48 08	
		do 12	Belleville	do	10 77	
		do 12	do	do	91 77	
		do 16	Windsor.	do	151 80	
		do 16	do	do	431 70	
		do 16	do	do	38 00	
		do 16	do	do	808 23	
	J. C. Oland. Geo. Sleenan. Jas. Bell. Thos. Cairns Ed. L. Drewry. W. N. Wickwire. Simeon Jones. Jas. Ready. Wm. Blackwood	1892.				
		Aug. 1	London.	do	55 10	
		do 1	Halifax.	do	623 18	
		do 1	Guelph.	do	200 48	
		do 10	Winnipeg	do	82 63	
		do 10	do	do	11 46	
		do 10	do	do	997 15	
		do 10	Halifax	do	890 07	
		do 10	St. John.	do	640 00	
		do 10	do	do	352 75	
		do 10	Winnipeg.	do	97 10	

	E. L. Dewry	do	Victoria Vancouver	do	78	140 00
	Chas. Deering	do	" do	do	78	80 00
	E. L. Dwyer	do	" do	do	78	150 00
	Jos. Kappler	do	Halifax	do	78	18 22
	J. C. O'Mullin	do	" "	do	78	233 86
	C. W. Hayward	do	" do	do	78	219 15
	John Lundberg	do	" do	do	78	109 08
	Chas. A. Hyndman	do	Charlottetown	do	78	97 06
	Patriek Shea	do	Winnipeg	do	78	260 84
	J. A. P. Clarke	do	Toronto	do	78	97 07
	T. W. Simpson	do	" do	do	78	109 00
	R. R. Davies	do	" do	do	78	2,818 21
	E. O'Keefe	do	" do	do	78	2,307 11
	Estate late Jas. Auderton.	do	" do	do	78	188 50
	Jas Cosgrave	do	" do	do	78	216 00
	L. J. Cosgrave	do	" do	do	78	787 20
	Toronto B. & M. Co.	do	" do	do	78	1,011 94
	E. E. Williams	do	" do	do	78	45 45
	J. F. Millett	do	" do	do	78	392 76
	W. G. Goodenham	do	" do	do	78	1,093 97
	Thos. Davies	do	" do	do	78	718 90
	Edwin Brain	do	" do	do	78	266 23
	P. H. Blake	do	" do	do	78	46 40
	L. H. Clarke	do	Stratford,	do	78	2,587 29
	do	do	" do	do	78	337 20
	Ergott Bros.	do	" do	do	78	167 21
	Robert Roth.	do	" do	do	78	118 81
	The Prescott B. & M. Co.	do	Prescott.	do	78	732 79
	J. P. Wisner	do	" do	do	78	241 20
	Jno. McCarthy	do	" do	do	78	767 96
	Robt. Bowie	do	" do	do	78	453 72
	F. H. Messier	do	Stratford .	do	78	164 96
	C. Eaton	do	Owen Sound	do	78	336 87
	Jno. Labatt	do	London	do	78	1,276 15
	Hy. Heuser	do	" do	do	78	59 94
	Peter Heuer	do	" do	do	78	37 60
	Henry Rudolph	do	" do	do	78	347 43
	Cyrus Bixel	do	" do	do	78	306 65
	Jas. M. Lottridge	do	Hamilton.	do	78	506 02
	M. S. Wilson	do	" do	do	78	716 14
	David Schwan	do	Stratford	do	78	93 20
	Henry Huecher	do	Guelph	do	78	108 64
	C. J. O'Dell	do	Sherbrooke	do	78	79 20
	Jas. J. Steele	do	Hamilton	do	78	570 10
	Mary Rau.	do	Guelph	do	78	152 50
	Richard Smith	do	" do	do	78	5 45
	Adam Cranston	do	" do	do	78	579 90
	Martin N. Todd	do	" do	do	78	208 40
	Thos. Holliday	do	" do	do	78	479 82

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Division.	Under what Authority refunded.	Amount.	Total.
Malt—Continued					\$ cts.	\$ cts.
C. Huether	Aug.	13.	Guelph.	Refunded under Revised Statutes, Cap.	78	78
Frank Bauer	do	13.	do	do	29	29
Peter Bernhardt	do	13.	do	do	22	22
Pet. late Ls. Kuntz	do	13.	do	do	29	29
J. E. Seagram	do	13.	do	do	29	29
Geo. Sleeman	do	13.	do	do	29	29
T. H. Carling	do	15.	London	do	29	29
W. J. Thomas	do	31.	Toronto	do	29	29
Lowen & Erb.	Sept.	15.	Victoria	do	29	29
C. Gowen & Son	do	15.	do	do	29	29
John Mahler	do	15.	do	do	29	29
Boswell & Bros	do	15.	Quebec	do	29	29
L. H. Clarke & Co.	do	15.	Toronto	do	29	29
do	do	15.	do	do	29	29
W. H. Haslam.	do	15.	Peterborough	do	29	29
Albert Winslow.	do	15.	do	do	29	29
D. McPherson.	do	15.	do	do	29	29
H. Calcutt.	do	15.	do	do	29	29
A. Bixel.	do	15.	Brantford	do	29	29
J. Luke.	do	15.	do	do	29	29
La. Bernhardt.	do	15.	Guelph.	do	29	29
C. S. Reinhardt.	do	22.	Montreal	do	29	29
J. H. R. Molson.	do	22.	do	do	29	29
A. J. Davies.	do	22.	do	do	29	29
Francis Barton.	do	22.	do	do	29	29
J. P. Scott.	do	22.	do	do	29	29
J. C. Oland.	Oct.	10.	Halifax.	do	34	34
W. N. Wickwire	do	10.	do	do	34	34
J. C. O'Mullin.	do	10.	Victoria	do	34	34
Hazenfratz & Lawson.	do	10.	do	do	34	34
Carter & Tollme	do	13.	do	do	34	34
H. J. Taylor	do	13.	St. Catharines	do	34	34
Crommiller & White.	do	20.	do	do	34	34
The Victoria B. & I. Co.	Nov.	9.	Victoria.	do	34	34
E. B. Hutchison	do	25.	Windsor.	do	34	34
					15	15
					238	238
					150 00	150 00
					148 81	148 81
					169 95	169 95
					142 83	142 83
					212 80	212 80
					1,610 25	1,610 25
					1,803 32	1,803 32
					1,730 80	1,730 80
					184 00	184 00
					32 00	32 00
					24 00	24 00
					855 37	855 37
					1,264 34	1,264 34
					1 65	1 65
					35 32	35 32
					535 89	535 89
					222 53	222 53
					205 03	205 03
					202 93	202 93
					138 96	138 96
					46 00	46 00
					304 75	304 75
					355 84	355 84
					2,003 97	2,003 97
					158 41	158 41
					3,586 34	3,586 34
					1,338 16	1,338 16
					631 98	631 98
					32 80	32 80
					142 56	142 56
					102 00	102 00
					467 01	467 01
					137 70	137 70
					90 00	90 00
					15 32	15 32

do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do
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No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Division.	Under what Authority refunded.	Amount.	Total.
					\$ cts.	\$ cts.
Malt—Continued	C. Huether	Aug.	13.	Guelph.	Refunded under Revised Statutes, Cap. 29, Sec.	78.
	Frank Bauer	do	13.	do	do	78.
	Peter Bernhardt	do	13.	do	do	78.
	Est. late Ls. Kuntz	do	13.	do	do	78.
	J. E. Seagram	do	13.	do	do	78.
	Geo. Sleeman	do	13.	do	do	78.
	T. H. Carling	do	15.	London	do	78.
	W. J. Thomas	do	31.	Toronto	do	78.
	Lowen & Erb.	Sept.	15.	Victoria.	do	78.
	C. Gowen & Son	do	15.	do	do	78.
	John Maher	do	15.	do	do	78.
	Boeswell & Bros	do	15.	Quebec	do	78.
	L. H. Clarke & Co	do	15.	Toronto	do	78.
	do	do	15.	do	do	78.
	W. H. Haslam.	do	15.	Peterborough.	do	78.
	Albert Winslow.	do	15.	do	do	78.
	D. McPherson.	do	15.	do	do	78.
	H. Calcutt.	do	15.	do	do	78.
	A. Bixel.	do	15.	Brantford	do	78.
	J. Luke	do	15.	do	do	78.
	La. Bernhardt	do	15.	Guelph.	do	78.
	C. S. Reinhardt.	do	22.	Montreal	do	78.
	J. H. R. Molson.	do	22.	do	do	78.
	A. J. Dawes.	do	22.	do	do	78.
	Francis Barton.	do	22.	do	do	78.
	J. P. Scott.	do	22.	do	do	78.
	J. C. Oland.	Oct.	10.	Halifax.	do	178.
	W. N. Wickwire	do	10.	do	do	178.
	J. C. O'Mullin	do	10.	do	do	178.
	Hazenfratz & Lawson.	do	10.	Victoria	do	178.
	Carter & Tolmie	do	13.	do	do	78.
	H. J. Taylor	do	13.	St. Catharines	do	78.
	Cronmiller & White.	do	20.	do	do	78.
	The Victoria B. & I. Co.	Nov.	9.	Victoria.	do	78.
	E. B. Hutchison	do	25.	Windsor.	do	284
						15 32

[illegible]

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Division.	Under what Authority refunded.	Amount.	Total.
		1892.			\$ cts.	\$ cts.
Tobacco—Continued	Elie Griffith	Aug.	4. London.	Refunded under Revised Statutes, Cap. 34, Sec. 259	1 35	
	(Geo. T. Tuckett	do	5. Hamilton	do	80 50	
	B. Houde & Co.	do	9. Quebec	do	106 32	
	D. Ritchie & Co.	do	10. Montreal	do	88 48	
	B. Goldstein	do	do	do	28 00	
	D. Ritchie & Co.	do	do	do	34 00	
	Empire Tobacco Co.	do	22. do	do	108 30	
	Elie Griffith	do	24. do	do	10 93	
	B. Goldstein	Sept.	3. Montreal	do	35 27	
	(Geo. T. Tuckett	do	7. Hamilton	do	33 91	
	B. Houde & Co.	do	8. Quebec	do	99 60	
	J. Lemesurier.	do	do	do	12 04	
	do	do	do	do	16 30	
	Elie Griffith	do	12. do	do	47	
	(Geo. T. Tuckett.	Oct.	6. Hamilton.	do	56 10	
	Elie Griffith	do	7. London.	do	1 80	
	B. Houde & Co.	do	do	do	104 71	
	D. Ritchie & Co.	do	7. Quebec	do	24 00	
	do	do	13. Montreal	do	140 18	
	J. Lemesurier.	do	13. do	do	12 92	
	D. Ritchie & Co.	do	17. Quebec	do	246 12	
	B. Goldstein	do	17. Montreal	do	42 27	
	J. D. Nicholson.	do	do	do	65 80	
	D. Ritchie & Co.	do	19. Charlottetown	do	39 60	
	Geo. T. Tuckett	do	19. Montreal	do	18 00	
	E. A. McAlpin.	do	24. Hamilt on.	do	69 91	
	(Geo. T. Tuckett	Nov.	31. Toronto	do	45 50	
	Empire Tobacco Co.	do	9. Hamilton	do	30 60	
	B. Houde & Co.	do	12. Montreal	do	100 12	
	Jno. Lemesurier	do	12. Quebec.	do	16 16	
	Geo. T. Tuckett	do	do	do	6 00	
	Empire Tobacco Co.	do	12. Hamilton	do	128 10	
	Jas. Henry.	do	14. Montreal.	do	150 20	
	Empire Tobacco Co.	do	do	do	127 10	
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No. 16.—REFUNDS of Revenue—*Concluded.*

EXCISE.— <i>Concluded.</i>					
Article.	To whom paid.	Date.	Division.	Under what Authority refunded.	Amount.
1893.					
Tobacco— <i>Concluded</i>	E. Fréchette et freres.	April	Quebec.	Refunded under Revised Statutes, Cap. 34, Sec. 259.	\$ cts.
	Geo. T. Tuckett.	10.	Hamilton.	do do do 34 do 259.	4 49
	W. F. Badenach.	do	Montreal.	do do do 34 do 259.	50 50
	B. Goldstein.	do	do	do do do 34 do 259.	18 73
	do	14.	do	do do do 34 do 259.	29 50
	do	do	do	do do do 34 do 259.	38 01
	Geo. T. Tuckett.	May	do	do do do 34 do 259.	54 45
	D. Ritchie & Co.	do	Hamilton.	do do do 34 do 259.	68 17
	W. F. Badenach.	do	Montreal.	do do do 34 do 259.	18 58
	Eli Griffith.	do	do	do do do 34 do 259.	1 37
	J. Lemesurier.	do	London.	do do do 34 do 259.	13 78
	B. Houde & Co.	do	Quebec.	do do do 34 do 259.	103 34
	do	9.	do	do do do 34 do 270.	17 80
	Jas. Henry.	do	do	do do do 34 do 270.	12 00
	Empire Tobacco Co.	do	Montreal.	do do do 34 do 259.	79 12
	Geo. T. Tuckett.	25.	do	do do do 34 do 259.	46 00
	Jas. Henry.	do	Hamilton.	do do do 34 do 270.	17 40
	B. Goldstein.	do	Montreal.	do do do 34 do 259.	45 93
	B. Houde & Co.	do	do	do do do 34 do 259.	114 75
	J. Lemesurier.	do	Quebec.	do do do 34 do 259.	15 70
	D. Ritchie & Co.	do	do	do do do 34 do 270.	24 96
	W. F. Badenach.	do	Montreal.	do do do 34 do 259.	21 99
	do	27.	do	do do do 34 do 259.	4,714 90
1892.					
Cigars.	Miss Jennie Benning.	Oct. 31.	Brantford	do do do 29 do 78.	60 00
Petroleum.	The Royal Co.	Aug. 1.	Toronto	do do do 29 do 78.	20 50
Bonded Warehouse.	Lucas, Steele & Bristol.	do 1.	Hamilton	do do do 29 do 78.	15 00
1893.					
Seizures.	G. H. Wright.	April 25.	Toronto	do do do 29 do 78.	12 25

Weights and Measures.	The C. P. R. Co.	Feb.	10	Winnipeg.	do	do	do	29	do	78.	.....	68 60
Gas Inspection.	Stratford Gas Co	April	5.	Stratford.	do	do	do	29	do	78.	.....	20 00
Adulteration of Food	E. Simpson.	do	25.	Winnipeg.	do	do	do	29	do	78.	5 00	
	C. H. Boright.	May	18.	do	do	do	do	29	do	78.	14 00	19 00
												76,436 18

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

No. 17.—DEPARTMENTAL EXPENDITURE, 1892-1893.

(For Details, see Appendix B.)

Dr.

Cr.

Due by sundry persons, 1st July, 1892.	Disbursed by the Receiver General.	Deduction for Superannuation.	Total.		Salaries.	Contingen- cies.	Due by sundry persons, 30th June, 1893.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	—	\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,973 10	2,973 10		2,973 10	Minister of Inland Revenue	2,973 10			2,973 10
2,835 98	2,835 98		2,835 98	Controller of Inland Revenue	2,835 98			2,835 98
37,568 50	37,568 50	720 94	38,289 44	Departmental officers.	38,289 44			38,289 44
363 38	363 38		363 38	Subscriptions to newspapers.		363 38		363 38
2,146 76	2,146 76		2,146 76	Extra clerks.		2,146 76		2,146 76
423 12	423 12		423 12	Telegraph companies.		423 12		423 12
1,018 45	1,018 45		1,018 45	Stationery.		1,018 45		1,018 45
34 17	34 17		34 17	Books.		34 17		34 17
406 71	406 71		406 71	Printing		406 71		406 71
43 92	43 92		43 92	Postage.		43 92		43 92
16 66	1,510 25		1,526 91	Sundry persons		1,510 25	16 66	1,526 91
	53 00		53 00	Lithographing		53 00		53 00
16 66	49,377 34	720 94	50,114 94	Totals	41,098 52	5,999 76	16 66	50,114 94

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Dr. No. 18.—STATEMENT showing amount of Revenue accrued during year ended 30th June, 1893. Cr.

WEIGHTS AND MEASURES, GAS AND LAW STAMPS.

	Weights and Measures Stamps.	LAW STAMPS.		Gas Stamps.	Weights and Measures Stamps.	LAW STAMPS.		Total.
		Supreme Court.	Exchequer Court.			Supreme Court.	Exchequer Court.	
—								
To amount of Stamps destroyed or returned by Distributors.	777 08							
To commission allowed.		113 00	148 48					
To amount of Stamps remaining in hands of Distributors, 30th June, 1893.	41,280 09			25,202 80	43,780 85			71,456 40
To Balance, being the Revenue accrued during 1892-93.	38,491 68	2,167 00	2,821 87	13,610 25	36,768 00	2,280 00	2,970 35	53,155 85
Totals.	80,548 85	2,280 00	2,970 35	38,813 05	80,548 85	2,280 00	2,970 35	124,612 25
By amount of Stamps in the hands of Distributors on 1st July, 1892.					43,780 85			
By Stamps issued by the Inland Revenue Department during the year.					36,768 00			
Totals.					80,548 85			

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

WEIGHTS AND MEASURES, 1892-93.
No. 19 (A).—INSPECTORS in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, 1ST JULY, 1892.			BALANCES DUE BY INSPECTORS, 30TH JUNE, 1893.			Deposited to credit of Receiver General.	Stamps returned or destroyed.	Divisions.	Total.	Seizures and Penalties.	Stamps issued to Inspectors.	Total.	Total.
Stamps on hand.	Cash on hand.		Stamps on hand.	Cash on hand.									
\$	cts.	\$	\$	cts.	\$	\$	\$		\$	\$	\$	\$	\$
1,549 23	254 11	670 00	812 49	224 84	1,422 11	13 90		Belleville.....	2,473 34		22,702 00	41,595 01	2,473 34
2,335 86	1,914 81	8,685 00	3,428 84	1,798 08	7,723 75			Hamilton.....	12,950 67	15 00	8,685 00	12,950 67	12,950 67
1,182 67	145 15	1,696 00	1,192 90	38 52	1,762 40			Kingston.....	2,993 82		1,696 00	2,993 82	2,993 82
1,514 77	461 29	1,452 00	1,150 30	147 32	2,140 35			London.....	3,438 06	10 00	1,452 00	3,438 06	3,438 06
2,921 84			1,800 08		1,121 76			Orillia.....	2,921 84			2,921 84	2,921 84
1,326 36	0 20	1,854 00	1,780 57		1,399 99			Ottawa.....	3,180 56		1,854 00	3,180 56	3,180 56
1,766 26	528 82	5,895 00	4,029 45	548 44	3,621 89	0 30		Toronto.....	8,200 08	10 00	5,895 00	8,200 08	8,200 08
2,955 64	1 00	2,490 00	3,289 45	46 20	2,100 99			Windsor.....	5,436 64		2,490 00	5,436 64	5,436 64
15,552 63	3,305 38	22,702 00	17,484 17	2,803 40	21,293 24	14 20		Ontario.....	41,595 01	35 00	22,702 00	41,595 01	41,595 01
8,272 25	787 38	5,690 00	5,269 60	579 90	8,920 08	0 05		Montreal.....	14,769 63	110 00	5,690 00	14,769 63	14,769 63
5,150 44	171 69	940 00	3,109 30	307 85	2,532 52	321 46		Quebec.....	6,271 13		940 00	6,271 13	6,271 13
2,327 16	144 92	1,535 00	2,803 51		1,203 57			Three Rivers.....	4,007 08		1,535 00	4,007 08	4,007 08
15,758 85	1,103 99	8,075 00	11,182 41	887 75	12,636 17	321 51		Quebec.....	25,047 84	110 00	8,075 00	25,047 84	25,047 84
1,307 36		793 00						Fredericton.....	2,100 36		793 00	2,100 36	2,100 36
1,123 29	44 85	10 00	1,676 20	5 22	215 89	203 05		King's.....	1,178 14		10 00	1,178 14	1,178 14
1,116 78		762 00	1,259 64	78 95	619 14	0 10		St. John.....	1,878 78		762 00	1,878 78	1,878 78
3,547 43	44 85	1,565 00	3,631 73	84 17	1,238 23	203 15		New Brunswick.....	5,157 28		1,565 00	5,157 28	5,157 28
1,290 48			848 67		431 81			Cape Breton.....	1,290 48			1,290 48	1,290 48
1,098 14	77 11	215 00	585 05	90 46	704 47	1 27		Halifax.....	1,300 25		215 00	1,300 25	1,300 25
743 10		490 00	824 33		408 57			Pictou.....	1,233 10		490 00	1,233 10	1,233 10
364 45	56 05	220 00	234 38		406 12			Yarmouth.....	640 50		220 00	640 50	640 50
3,496 17	133 16	925 00	2,402 03	90 40	1,950 97	1 27		Nova Scotia.....	4,544 33		925 00	4,544 33	4,544 33

301 36	.....	350 00	741 36	.....	417 50	323 80	741 36
4,362 87	66 28	2,496 00	6,925 15	236 95	1,406 45	5,239 45	42 80
679 54	\ 87 80	555 00	1,272 34	.....	376 50	895 84	1,272 34
2 00	.....	100 00	102 00	.....	72 00	30 00	102 00
43,780 85	4,691 46	36,768 00	85,385 31	777 08	39,411 06	41,280 09	3,917 08
		145 00	Grand Totals.....				85,385 31

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893

WEIGHTS AND MEASURES, 1892-93.

No. 19 (B).—Deputy Inspectors of the Old Divisions in account
 Dr. with Revenue. Cr.

Balances due 1st July, 1892. — Cash on hand.	Total.	Divisions.	Balances due 30th June, 1893. — Cash on hand.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	..... Essex	87 10	87 10
87 10	87 10	..... Ontario	87 10	87 10
5 62	5 62	..... Hull	5 62	5 62
5 62	5 62	..... Quebec	5 62	5 62
92 72	92 72	..... Totals	92 72	92 72

E. MIALL,
 Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 16th August, 1893.

GAS INSPECTION AND LAW STAMPS, 1892-98.

No. 20.—STAMP DISTRIBUTORS in Account with Inland Revenue Department.

Dr.

Cr.

BALANCES, 1st JULY, 1892.			Stamps issued to Inspectors and others.	Seizures and Penalties.	Totals.	DISTRICTS.	Commissions al- lowed to Dis- tributors of Stamps.	Deposited to credit of Receiver General.	BALANCES, 30th JUNE, 1893.		Total.
Stamps on hand.	Cash on hand.	Stamps on hand.							Cash on hand.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
516 00		500 00		1,016 00		Barrie.....	48 00	968 00		1,016 00	
382 75		25 00		407 75		Belleville.....	161 75	246 00		407 75	
571 25				571 25		Berlin.....	73 50	497 75		571 25	
533 00				533 00		Brockville.....	67 50	465 50		533 00	
562 25				562 25		Cobourg.....	108 75	453 50		562 25	
402 00	25 00			427 00		Cornwall.....	64 00	363 00		427 00	
567 25		62 50		629 75		Guelph.....	134 00	495 75		629 75	
2,544 75	151 50	762 50		3,458 75		Hamilton.....	1,012 00	2,338 00	108 75	3,458 75	
1,151 00	21 75	550 00		1,722 75		Kingston.....	210 75	1,504 25	7 75	1,722 75	
157 75	9 00			166 75		Listowel.....	59 75	98 00	9 00	166 75	
183 50	88 00		10 00	1,506 50		London.....	976 75	423 25	106 50	1,506 50	
570 75	18 00	1,225 00		588 75		Napanee.....	58 75	511 00	19 00	588 75	
778 75		500 00		1,278 75		Ottawa.....	420 25	858 50		1,278 75	
415 00				415 00		Owen Sound.....	48 75	366 25		415 00	
669 75	30 75	100 00		800 50		Peterborough.....	124 75	613 50	62 25	800 50	
508 50				508 50		Sarnia.....	68 25	440 25		508 50	
175 00	10 50	325 00		510 50		Stratford.....	105 50	396 00	9 00	510 50	
6,547 05	404 85	2,250 00		9,201 90		Toronto.....	4,140 35	4,677 80	383 75	9,201 90	
17,236 30	759 35	6,300 00		24,305 65	10 00	Ontario.....	7,883 35	15,716 30	706 00	24,305 65	
2,877 25		2,600 00		5,477 25		Montreal.....	3,730 06	1,234 25		5,477 25	
1,024 00	55 50	1,100 00		2,179 50		Quebec.....	272 25	1,861 25	512 94	2,179 50	
463 25	23 25			486 50		Sherbrooke.....	73 50	413 00	46 00	486 50	
4,364 50	78 75	3,700 00		8,143 25		Quebec.....	4,075 81	3,508 50	558 94	8,143 25	

GAS INSPECTION AND LAW STAMPS, 1892-93—Concluded.

Dr.

No. 20.—STAMP DISTRIBUTORS in Account with Inland Revenue Department.

Cr.

BALANCES, 1st JULY, 1892.		Stamps issued to Inspectors and others.	Seizures and Penalties.	Totals.	DISTRICTS.	Commissions al- lowed to Dis- tributors of Stamps.	Deposited to credit of Receiver General.	BALANCES, 30th JUNE, 1893.		Total.
Stamps on hand.	Cash on hand.							Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
952 25				952 25	Frederickton		39 00	913 25		952 25
1,470 75				1,470 75	Moncton		8 00	1,462 75		1,470 75
778 90		125 00		903 00	St. John		186 00	690 50	26 50	903 00
3,201 00		125 00		3,326 00	New Brunswick		233 00	3,066 50	26 50	3,326 00
834 75	124 50	775 00		1,734 25	Halifax		631 50	1,025 75	77 00	1,734 25
110 25				110 25	Pictou			110 25		110 25
945 00	124 50	775 00		1,844 50	Nova Scotia		631 50	1,136 00	77 00	1,844 50
572 75				572 75	Charlottetown, P.E.I.		78 25	494 50		572 75
827 50	12 00			839 50	Winnipeg, Man		35 25	785 50	18 75	839 50
528 50	18 00	237 50		784 00	Victoria, B.C.		268 75	495 50	19 75	784 00
27,675 55	992 60	11,137 50	10 00	39,815 65	Grand Totals		13,205 91	25,202 80	1,406 94	39,815 65
		5,250 35		5,250 35	Law Stamps.	261 48	4,988 87			5,250 35

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.F. MIALL,
Commissioner.

WEIGHTS AND MEASURES, 1892-93.
No. 21 (A).—INSPECTION DIVISIONS in Account with Expenditure.
(For Details, see Appendix B.)

Dr.

Cr.

Amounts received from Department to meet Expenditure.	Deductions from Salaries for annuation.	Amounts due to Sundry persons, June, 1893.	Total.	DIVISIONS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Amounts due by Sundry persons, 30th June, 1893.	Total.
					Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$	cts.	\$	cts.		\$	cts.	\$	cts.	\$	cts.	\$	cts.
3,037 92	45 92		3,083 84	Belleville.....	2,300 00	97 04		70 83	424 40	191 57		3,083 84
7,019 95	118 00		7,137 95	Hamilton.....	6,100 00				820 22	217 73		7,137 95
3,005 53	48 00		3,143 53	Kingston.....	2,400 00			45 00	421 94	276 59		3,143 53
3,316 89	53 08		3,369 97	London.....	2,650 00				590 33	129 64		3,369 97
2,228 84	36 62		2,265 46	Ottawa.....	1,820 83				408 25	36 38		2,265 46
3,919 16	56 28		3,975 44	Ottawa.....	3,000 00			100 00	642 69	124 65	108 10	3,975 44
3,982 94	60 55		4,043 49	Toronto.....	3,201 54	2 40	26 00		695 40	118 15		4,043 49
2,733 16	36 00		2,769 16	Windsor.....	1,800 00				876 96	52 20		2,769 16
33 15			33 15	District Inspector.....					33 15			33 15
29,327 54	464 45		29,791 99	Ontario.....	23,272 37	99 44	26 00	215 83	4,913 34	1,146 91	108 10	29,791 99
8,101 77	134 60		8,236 37	Montreal.....	7,100 00	0 65			838 73	296 99		8,236 37
5,256 75	66 26	57 50	5,380 51	Quebec.....	3,935 22		10 95	150 00	1,220 86	63 48		5,380 51
2,346 82	40 08		2,386 90	Three Rivers.....	2,093 75				264 40	28 75		2,386 90
15,765 34	240 94	57 50	16,063 78	Quebec.....	13,128 97	0 65	10 95	150 00	2,323 99	389 22		16,063 78
1,834 26	31 96		1,866 22	Fredericton.....	1,600 00				244 70	21 52		1,866 22
1,394 98	28 04		1,623 02	King's.....	1,400 00				210 29	12 73		1,623 02
1,865 31	36 00		1,901 31	St. John.....	1,800 00				83 54	17 77		1,901 31
34 62			34 62	District Inspector.....					33 60	1 02		34 62
5,329 17	96 00		5,425 17	New Brunswick.....	4,800 00				572 13	53 04		5,425 17

WEIGHTS AND MEASURES, 1892-98—*Concluded.*
No. 21 (A) INSPECTION DIVISIONS in Account with Expenditure.
(For Details, see *Appendix B.*)

Dr.

Cr.

EXPENDITURE AUTHORIZED BY THE DEPARTMENT.													
DIVISIONS.													
Amounts received from Department to meet expenditure.	Deductions from Salaries for Superannuation.		Amounts due to Sundry persons, 30th June, 1893.	Total.	DIVISIONS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Amounts due by Sundry persons, 30th June, 1893.	Total.
	\$	cts.				Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1,022 39	16 00	...	1,038 39	Cape Breton	800 00	...	...	207 74	30 65	...	...	1,038 39	...
1,998 68	30 00	...	1,998 68	Halifax	1,500 00	...	...	151 18	122 50	...	...	1,998 68	...
1,535 62	24 32	...	1,559 94	Pictou	1,400 00	...	...	124 54	35 40	...	...	1,559 94	...
1,218 04	20 00	...	1,238 04	Yarmouth	1,000 00	...	...	217 94	20 10	...	...	1,238 04	...
5,744 73	90 32	...	5,835 05	Nova Scotia.....	4,700 00	...	...	701 40	208 65	...	...	5,835 05	...
2,091 09	36 00	...	2,127 09	Charlottetown, P.E.I.	1,800 00	0 40	...	280 35	46 34	...	...	2,127 09	...
5,971 35	94 68	...	6,066 03	Winnipeg, Man.....	5,100 00	...	...	810 61	74 42	...	...	6,066 03	...
1,498 03	20 18	...	1,518 21	Victoria, B.C.....	1,007 51	...	...	170 00	40 70	...	...	1,518 21	...
3,832 29	40 00	...	3,872 29	General Contingencies.	2,000 00	...	...	371 70	1,500 59	...	...	3,872 29	...
317 88	...	...	317 88	Printing .....	...	...	...	...	317 88	...	...	317 88	...
818 57	...	...	818 57	Stationery .....	...	...	...	...	818 57	...	...	818 57	...
70,635 99	1,072 57	57 50	71,766 06	Grand Totals	55,808 85	100 49	36 95	971 83	10,143 52	4,596 32	108 10	71,766 06	...

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1898.

WEIGHTS AND MEASURES, 1892-93.

No. 21 (B).—Inspection Divisions in account with Expenditure
Dr. (Old Divisions). Cr.

Balances due by sun- dry persons, 1st July, 1892.	Total.	Divisions.	Balances due by sun- dry persons, 30th June, 1893.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo	33 53	33 53
73 09	73 09	Ontario	73 09	73 09
0 33	0 33	Drummond	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency	26 88	26 88
27 51	27 51	Richelieu	27 51	27 51
96 17	96 17	Quebec	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia	24 00	24 00
193 26	193 26	Totals	193 26	193 26

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

WEIGHTS AND MEASURES, 1892-93—*Concluded.*
No. 21 (A) INSPECTION DIVISIONS in Account with Expenditure.
(For Details, see *Appendix B.*)

DR.

CR.

EXPENDITURE AUTHORIZED BY THE DEPARTMENT.													
Amounts received from Department to meet expenditure.	Deductions from Salaries for Superannuation.	Amounts due to Sunday persons, 30th June, 1893.	Total.	DIVISIONS.							Total.		
					Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.			
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1,022 39	16 00	...	1,038 39	Cape Breton	800 00	...	...	...	207 74	30 65	...	1,038 39	...
1,968 68	30 00	...	1,998 68	Halifax	1,500 00	...	...	225 00	151 18	122 50	...	1,998 68	...
1,535 62	24 32	...	1,559 94	Pictou	1,400 00	...	...	...	124 54	35 40	...	1,559 94	...
1,218 04	20 00	...	1,238 04	Yarmouth	1,000 00	...	...	...	217 94	20 10	...	1,238 04	...
5,744 73	90 32	...	5,835 05	Nova Scotia	4,700 00	...	...	225 00	701 40	208 65	...	5,835 05	...
2,091 09	36 00	...	2,127 09	Charlottetown, P. E. I.	1,800 00	0 40	...	...	280 35	46 34	...	2,127 09	...
5,971 35	94 68	...	6,066 03	Winnipeg, Man.	5,100 00	...	...	81 00	810 61	74 42	...	6,066 03	...
1,498 03	20 18	...	1,518 21	Victoria, B. C.	1,007 51	...	...	300 00	170 00	40 70	...	1,518 21	...
3,832 29	40 00	...	3,872 29	General Contingencies.	2,000 00	...	...	...	371 70	1,500 59	...	3,872 29	...
317 88	...	...	317 88	Printing	...	...	...	...	...	317 88	...	317 88	...
818 57	...	...	818 57	Stationery	...	...	...	...	...	818 57	...	818 57	...
70,635 99	1,072 57	57 50	71,766 06	Grand Totals	55,808 85	100 49	36 95	971 83	10,143 52	4,596 32	108 10	71,766 06	...

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

WEIGHTS AND MEASURES, 1892-98.

No. 21 (B).—Inspection Divisions in account with Expenditure
 DR. (Old Divisions). CR.

Balances due by sun- dry persons, 1st July, 1892.	Total.	Divisions.	Balances due by sun- dry persons, 30th June, 1893.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo	33 53	33 53
73 09	73 09	Ontario	73 09	73 09
0 33	0 33	Drummond	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency	26 88	26 88
27 51	27 51	Richelieu	27 51	27 51
96 17	96 17	Quebec	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia	24 00	24 00
193 26	193 26	Totals	193 26	193 26

E. MIALL,
 Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 16th August, 1898.

GAS INSPECTION, 1892-93.
No. 22.—INSPECTION Districts in Account with Expenditure.
(For details, see Appendix B.)

Dr.

Cr.

Amounts due by sundry persons, 1st July, 1892.	Amounts received from Department to meet Expenditure.	Deductions from Salaries for Superintendence.	Amounts due to sundry persons, 30th June, 1893.	Total.	Districts.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.				Amounts due by sundry persons, 30th June, 1893.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	\$ cts.
102 30	102 30	2 00	...	104 30	Barrie	100 00	...	...	...	4 30	104 30
343 66	343 66	5 00	...	348 66	Belleville	250 00	...	37 50	...	61 16	348 66
99 45	99 45	2 00	...	101 45	Belin	100 00	...	...	...	1 45	101 45
114 25	114 25	2 00	...	116 25	Brockville	100 00	...	...	...	16 25	116 25
170 50	170 50	2 00	...	172 50	Colbourn	100 00	...	39 30	...	33 20	172 50
154 72	154 72	2 00	...	156 72	Cornwall	100 00	...	...	...	56 72	156 72
110 98	110 98	2 00	...	112 98	Guelph	100 00	...	...	...	12 98	112 98
1,466 64	1,466 64	25 96	...	1,492 60	Hamilton	1,300 00	...	40 00	110 15	42 45	1,492 60
499 48	499 48	8 00	...	507 48	Kingston	400 00	...	45 00	...	62 48	507 48
175 00	175 00	1 25	...	176 25	Listowel	100 00	...	60 00	...	16 25	176 25
1,387 10	1,387 10	20 00	...	1,407 10	London	1,000 00	...	110 00	229 20	67 90	1,407 10
104 00	104 00	2 00	...	106 00	Napanee	100 00	...	...	...	6 00	106 00
1,006 75	1,006 75	14 00	...	1,020 75	Ottawa	700 00	...	200 00	...	120 75	1,020 75
322 25	322 25	4 00	...	326 25	Owen Sound	200 00	...	125 00	...	1 25	326 25
507 30	507 30	4 00	...	511 30	Peterborough	200 00	...	...	82 10	179 80	511 30
21 20	21 20	...	...	21 20	Sarnia	...	...	30 00	...	1 20	21 20
98 00	98 00	2 00	...	100 00	Stratford	100 00	...	...	...	...	100 00
1,507 39	1,507 39	31 27	...	1,538 66	Toronto	1,422 46	...	...	33 10	46 20	1,538 66
33 10	33 10	...	...	33 10	District Inspector	...	...	...	...	...	33 10
8,224 67	8,224 67	129 48	...	8,354 15	Ontario	6,442 46	...	687 50	493 85	730 34	8,354 15
2,295 36	2,295 36	37 79	...	2,333 15	Montreal	1,782 82	280 50	120 00	12 55	37 28	2,333 15
1,401 35	1,401 35	23 12	...	1,514 47	Quebec	1,250 00	...	150 00	18 70	73 18	1,514 47
98 04	98 04	1 92	...	99 96	Shenbrooke	99 96	...	...	...	...	99 96
65 32	65 32	1 32	...	66 64	Sorel	66 64	...	...	...	...	66 64
3,950 07	3,950 07	64 15	...	4,014 22	Quebec	3,199 42	280 50	270 00	31 25	110 46	4,014 22

FINANCIAL RETURNS.

273 00	2 50	275 50	Fredericton	200 00	17 20	58 30	275 50
455 10	6 00	461 10	Moncton	300 00	72 07	89 03	461 10
1,140 81	20 00	1,160 81	St. John	1,000 00		160 81	1,160 81
1,868 91	28 50	1,897 41	New Brunswick	1,500 00	89 27	308 14	1,897 41
2,253 89	25 96	2,279 85	Halifax	1,300 00	385 20	102 72	2,279 85
12 88		12 88	Pictou				12 88
12 88	25 96	2,292 73	Nova Scotia	1,300 00	491 93	102 72	2,292 73
228 50	2 50	231 00	Charlottetown, P.E.I.	200 00		31 00	231 00
421 88	4 00	425 96	Winnipeg, Man.	200 00	101 50	43 46	425 96
532 00	4 00	536 00	Victoria, B.C.	200 00		36 00	536 00
200 00		1,693 70	General expenses			1,493 70	1,693 70
111 05		111 05	Printing			111 05	111 05
45 28		45 28	Stationery			45 28	45 28
212 88	258 50	19,601 50	Grand Totals	13,041 88	1,907 80	3,012 15	19,601 50

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Dr. No. 23.—STATEMENT showing the Transactions in connection with the Manufacture of Methylated Spirits. Cr.

—	Amount.	Total.	—	Amount.	Total.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Stock on hand, 1st July, 1892		14,934 10	By Goods sold during the year		117,201 77
Wood naphtha	7,710 24		Methylated spirits	106,671 77	
Methylated spirits	4,756 18		Wood naphtha	8 00	
Alcohol	1,277 68		Drums and barrels	10,522 00	
Drums and barrels	1,190 00				
Articles purchased during the year		77,532 88	Stock on hand, 30th June, 1893		5,626 31
Alcohol	61,948 03		Wood naphtha	989 47	
Wood naphtha	5,075 95		Methylated spirits	1,811 60	
Drums and barrels	10,508 90		Alcohol	1,717 74	
			Drums and barrels	1,107 50	
Other expenses, as follows		7,263 34			
Freight	2,707 64				
Rent of warehouse	816 67				
do motor power	125 00				
Heating	156 00				
Lighting	15 81				
Salaries	3,320 95				
Stationery and printing	17 66				
Sundries	108 61				
Balance, being net profit over expenditure		23,062 76			
		122,828 08			122,828 08

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

No. 24.—STATEMENT showing the amount voted and the Expenditure authorized for each Service, 1892–93.

Service.	Grant.	Expenditure.	Over Expended.	Under Expended.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's Salary	7,000 00	5,809 08	.....	1,190 92
Departmental Salaries	39,517 50	38,289 44	.....	1,228 06
do Contingencies	6,000 00	5,999 76	.....	0 24
Excise Salaries.....	301,983 75	298,052 04	.....	3,931 71
do Contingencies	49,575 00	48,339 42	.....	1,235 58
do do stamps.....	20,000 00	20,000 00	.....	.....
Commission to Customs Officers	4,500 00	4,444 67	.....	55 33
Duty Pay	6,000 00	5,621 65	.....	378 35
do others than special surveys.....	1,000 00	.....	.....	1,000 00
Cullers' Salaries	8,350 00	8,280 18	.....	69 82
do Contingencies	6,000 00	4,465 39	.....	1,534 61
do Fees.....	8,300 00	8,349 78	49 78	.....
do Annuities.....	7,500 00	6,533 34	.....	966 66
Preventive Service	15,800 00	11,107 13	.....	4,692 87
Minor Revenues	800 00	160 61	.....	639 39
Tobacco Stamps Commission	150 00	108 36	.....	41 64
Liquor License Act.....	15 00	15 00	.....	.....
Weights and Measures Salaries.....	56,350 00	55,808 85	.....	541 15
do Contingencies	15,950 00	15,899 71	.....	50 29
Gas Inspection Salaries.....	14,200 00	13,041 88	.....	1,158 12
do Contingencies.....	8,000 00	6,346 66	.....	1,653 34
Inspection of Staples	3,000 00	1,659 56	.....	1,340 44
Adulteration of Food	25,000 00	24,249 78	.....	750 22
Totals.....	604,991 25	582,582 29	49 78	22,458 74

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A

STATISTICS

APPENDIX A—SPIRITS.

No. 1.—RETURN of Manufactures

REVENUE DIVISIONS.	GRAIN, &c., USED FOR DISTILLATION.						Total Grain used for Distillation.
	Malt.	Indian Corn.	Rye.	Oats and other Grain.	Wheat.	Barley.	
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Belleville, Ont.	179,464	3,424,048	774,318	35,640	219,020	.....	4,632,490
Guelph "	208,620	3,651,500	674,280	54,500	15,900	.....	4,604,800
Hamilton "	168,961	3,378,400	600,922	52,300	22,002	.....	4,222,585
Perth "	208,300	.....	.....	.....	.....	.....	208,300
Prescott "	252,702	4,969,346	1,007,095	62,978	3,705	.....	6,295,826
Toronto "	677,380	14,765,430	2,827,660	217,400	61,600	18,400	18,567,870
Windsor "	1,085,960	18,091,160	3,904,810	226,050	380,020	.....	23,688,000
Montreal, Que. ....	.....	.....	.....	.....	.....	.....	.....
Halifax, N.S.	277,700	1,571,900	94,460	25,200	.....	85,600	2,054,860
Totals.....	3,059,087	49,851,784	9,883,545	674,068	702,247	104,000	64,274,731

There was also used in Windsor Division :—

76,484 lbs. grape pomace.

6,140 " wine lees.

Total...82,624 "

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the Year ended 30th June, 1893.

LICENSES.		Proof Spirits manufactured at \$1.50 and \$1.52 per gall.		Assessments to bring production up to Standard.		Total.		Total Duty collected on Assess- ments, Deficiencies, and on License Fees.
No.	Fees.							
	\$	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts.
1	250	274,074·60	411,111 90	.....	.....	274,074·60	411,111 90	250 00
1	250	276,678·19	415,017 29	.....	.....	276,678·19	415,017 29	3,530 26
1	250	247,422·37	371,133 56	.....	.....	247,422·37	371,133 56	5,015 43
2	500	11,103·86	16,877 87	.....	.....	11,103·86	16,877 87	750 27
1	250	381,147·05	571,720 58	.....	.....	381,147·05	571,720 58	250 00
1	250	1,133,849·07	1,700,773 61	.....	.....	1,133,849·07	1,700,773 61	250 00
2	500	1,426,865·05	2,140,297 58	.....	.....	1,426,865·05	2,140,297 58	14,815 28
1	250	.....	.....	.....	.....	.....	.....	250 00
1	250	105,814·36	160,837 83	.....	.....	105,814·36	160,837 83	1,206 05
11	2,750	3,856,954·55	5,787,770 22	.....	.....	3,856,954·55	5,787,770 22	26,317 29

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Spirits manufactured

PROVINCES.	GRAIN, &c., USED FOR DISTILLATION.						Total Grain used for Distillation.
	Malt.	Indian Corn.	Rye.	Oats and other Grain.	Wheat.	Barley.	
1892.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario	2,487,205	45,205,607	7,098,906	649,705	2,163,863	38,370	57,643,656
Quebec							
Nova Scotia	260,878	1,092,120	20,960	32,300		278,400	1,684,658
Totals	2,748,083	46,297,727	7,119,866	682,005	2,163,863	316,770	59,328,314
1893.							
Ontario	2,781,387	48,279,884	9,789,085	648,868	702,247	18,400	62,219,871
Quebec							
Nova Scotia	277,700	1,571,900	94,460	25,200		85,600	2,054,860
Totals	3,059,087	49,851,784	9,883,545	674,068	702,247	104,000	64,274,731

Used also in Ontario :

	Grape Pomace.	Wine Lees.	Total.
1892	20,540	1,248	21,788 lbs.
1893	76,484	6,140	82,624 lbs.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

STATISTICS.

during the years ended 30th June, 1892 and 1893.

LICENSEES.		Proof Spirits Manufactured at \$1.50 and \$1.52 per gall.		Assessments to bring Production up to Standard.		Total.		Total Duty collected ex-manufac- tory, including License Fees.
No.	Fees.							
	\$	Gallons.	\$ cts.	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts
9	2,125	3,411,529 81	5,117,559 04	2,013 02	3,019 53	3,413,542 83	5,120,578 57	40,454 51
2	500	.....	.....	.....	.....	.....	.....	3,428 71
1	250	86,701 70	131,786 58	.....	.....	86,701 70	131,786 58	2,696 61
12	2,875	3,498,231 51	5,249,345 62	2,013 02	3,019 53	3,500,244 53	5,252,365 15	46,579 83
9	2,250	3,751,140 19	5,626,932 39	.....	.....	3,751,140 19	5,626,932 39	24,861 24
1	250	.....	.....	.....	.....	.....	.....	250 00
1	250	105,814 36	160,837 83	.....	.....	105,814 36	160,837 83	1,206 05
11	2,750	3,856,954 55	5,787,770 22	.....	.....	3,856,954 55	5,787,770 22	26,317 29

E. MIALI,
Commissioner.

APPENDIX A—*Continued*—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries

DIVISIONS.	Deficiencies brought forward.	Sp rits in process of manufac- ture, 1st July, 1892.	Spirits manufactured during the Year.	Spirits returned to Distillery for Re-distilla- tion.	Spirits received at Distillery from other sources.	
					Duty paid.	In bond.
	Gallons.	Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.
Belleville.....	2,069·07	10,888·63	274,074·60	130·29	295 08	.....
Guelph.....	2,186·84	28,903·29	276,678·19	5,448·76	320 34	.....
Hamilton.....	3,176·95	14,081·31	247,422·37	{ 233·56* 6,714·36 }	* 30 60	.....
Perth.....	164·65	647·85	11,103·86	.....	.....	.....
Prescott.....	9,146·99	11,163·75	381,147·05	2,994·22	1,011 74	.....
Toronto.....	58,667·31	22,304·61	1,133,849·07	110,481·94	3,317 33	.....
Windsor.....	9,543·52	74,966·06	1,426,865·05	58,407·45	652 37	.....
Halifax.....	628·98	3,902·93	105,814·36	1,674·07	226 90	.....
Totals.....	85,584 31	166,858·43	3,856,954·55	186,084·65	5,854 36	.....

* Duty paid spirits.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

in the Dominion of Canada during the Year ended 30th June, 1893.

Totals.	Spirits Warehoused during the Year.	Fusel Oil. Allowed.	Deficiencies on which duty was collected.	Spirits in process, including deficiencies carried forward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
287,457·67	274,669·91	4,065·48	.....	8,722·28	287,457·67
313,537·42	280,781·04	913·61	2,186·84	29,655·93	313,537·42
271,659·15	262,329·84	726·72	3,176·95	5,425·64	271,659·15
11,916·36	11,187·21	.....	164·65	564·50	11,916·36
405,463·75	366,154·85	2,893·58	.....	36,415·32	405,463·75
1,328,620·26	1,225,171·53	2,994·77	.....	100,453·96	1,328,620·26
1,570,434·45	1,488,309·71	3,587·85	9,543·52	68,993·37	1,570,434·45
112,247·24	{ *199·29 108,799·59	.....	628·98	2,619·38	112,247·24
4,301,336·30	{ *199·29 4,017,403·68	15,182·01	15,700·94	252,850·38	4,301,336·30

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—SPIRIT WAREHOUSE RETURN

Remaining in Warehouse from last Year.	Placed in Warehouse.	Imported	Received from other Divisions.	Totals.	REVENUE DIVISIONS.	Entered for Consumption at \$1.50 and \$1.52 per Gallon.	
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.		Gallons.	\$ cts.
535,706·68	274,669·91		15,964·22	826,340·81	Belleville	50,760·86	76,141·12
1,439·88			13,799·26	15,239·14	Brantford	13,155·57	19,733·65
558·13			6,725·53	7,283·66	Cornwall	6,590·40	9,885·69
722,674·77	280,781·04		48,071·32	1,051,527·13	Guelph	143,013·06	214,520·14
430,416·82	262,329·84		76,613·17	769,359·83	Hamilton	128,753·14	193,129·83
7,290·00			44,652·61	51,942·61	Kingston	39,527·72	59,291·77
11,589·66			58,948·74	70,538·40	London	60,591·47	90,887·50
10,807·66			123,536·51	134,344·17	Ottawa	119,721·47	179,582·92
3,042·10			99,193·45	102,235·55	do Govt. ware- house		
			59·27	59·27	do Dept. labo- ratory		
2,747·20			16,402·46	19,149·66	Owen Sound	16,349·47	24,524·67
59,429·30	11,187·21		28,882·43	99,498·94	Perth	38,028·38	57,216·02
3,482·65			29,199·33	32,681·98	Peterborough	29,720·19	44,580·64
1,475·93			9,473·93	10,949·86	Port Arthur	9,036·34	13,554·62
1,192,616·64	366,154·85	46,592·97	28,875·44	1,634,239·90	Prescott	46,678·86	83,995·62
2,343·43			18,929·34	21,272·77	St. Catharines	19,196·30	28,795·44
2,310·78			21,459·51	23,770·29	Stratford	19,882·06	29,823·38
5,386,614·73	1,225,171·53		104,348·18	6,716,134·44	Toronto	383,112·62	571,702·30
3,912,226·16	1,488,309·71		28,935·68	5,429,471·55	Windsor	217,626·03	326,436·25
828·54			11,705·04	12,533·58	Joliette, Que.	10,508·72	15,763·00
93,377·99			714,052·35	807,430·34	Montreal do	648,235·43	970,144·59
26,718·53			210,610·50	237,329·03	Quebec do	189,532·73	284,313·59
3,107·90			29,929·80	33,037·70	St. Hyacinthe do	27,094·55	40,645·53
1,972·29			19,556·23	21,528·52	St. John's do	19,004·07	28,506·81
9,714·13	25,223·95		58,674·81	93,612·89	Sherbrooke do	60,579·57	98,451·18
1,460·72			14,932·37	16,393·09	Sorel do	14,693·64	22,040·30
2,496·38			6,548·18	9,044·56	Terrebonne do	7,659·45	11,489·10
6,168·69			25,164·23	31,332·92	Three Rivers do	27,966·33	41,949·72
188·45			319·07	507·52	Chatham, N.B.	252·79	379·19
14,705·83			90,499·91	105,205·74	St. John, N.B.	93,997·11	141,624·69
323,988·86	108,799·59	199·29	40,037·29	473,025·03	Halifax, N.S.	68,528·73	103,374·85
1,057·84			4,090·43	5,148·27	Charlottetown, PEI	4,974·06	7,541·89
33,136·88			137,735·27	170,872·15	Winnipeg, Man.	135,775·78	203,689·83
10,217·64			41,909·95	52,127·59	Vancouver, B.C.	34,972·79	52,458·94
11,553·75			57,917·16	69,470·91	Suspense	46,376·38	69,564·72
8,612·54				8,612·54			
12,836,079·48	4,017,403·68	72,016·21	2,237,752·97	19,163,252·34	... Totals	2,731,896·07	4,115,739·49

*This includes the duty at 30c. per gall. on 71,816·92 galls. imported spirits used in bonded manu-
factories.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the Year ended 30th June, 1893.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for re-distillation.	Legal Allowance	Other.				
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
171,853·00	130·29	5,192·76	295·08	.....	.....	598,108·82	826,340·81
.....	.....	.....	.....	.....	.....	2,083·57	15,239·14
.....	.....	.....	.....	.....	.....	693·26	7,283·66
92,525·42	5,448·76	9,251·71	476·84	217·92	.....	800,593·42	1,051,527·13
99,435·44	6,714·36	3,357·44	404·22	422·31	29,331·49	500,941·43	769,359·83
254·61	.....	.....	12·67	16·24	6,268·63	5,862·74	51,942·61
.....	.....	.....	.....	3·29	.....	9,943·64	70,538·40
.....	.....	.....	79·53	.....	.....	14,543·17	134,344·17
.....	.....	.....	.....	.....	†98,145·68	4,089·87	102,235·55
.....	.....	.....	59·27	.....	.....	.....	59·27
.....	.....	812·82	.....	56·60	.....	2,800·19	19,149·66
.....	.....	.....	.....	.....	.....	60,601·14	99,498·94
.....	.....	.....	.....	.....	.....	2,961·79	32,581·98
.....	.....	.....	.....	.....	.....	1,913·52	10,949·86
262,656·22	2,994·22	4,641·25	559·46	992·81	46,592·97	1,269,124·11	1,634,239·90
.....	.....	.....	.....	.....	.....	2,076·47	21,272·77
328,456·96	110,481·94	33,124·96	2,361·61	4,179·39	64,789·21	3,888·23	23,770·29
688,568·29	58,407·45	56,404·39	606·36	42,167·57	.....	5,289,627·75	6,716,134·44
.....	.....	.....	.....	.....	.....	4,365,691·46	5,429,471·55
10,704·06	.....	.....	.....	990·81	48,323·15	2,024·86	12,533·58
319·07	.....	.....	.....	.....	11,644·71	99,176·89	807,430·34
.....	.....	.....	.....	.....	.....	35,832·52	237,329·03
.....	.....	.....	.....	.....	.....	5,943·15	33,037·70
.....	.....	.....	.....	.....	.....	2,524·45	21,528·52
.....	.....	.....	.....	.....	.....	7,409·37	93,612·89
.....	.....	.....	.....	.....	.....	1,699·45	16,393·09
.....	.....	.....	.....	.....	.....	1,385·11	9,044·56
.....	.....	.....	.....	.....	.....	3,306·59	31,332·92
.....	.....	.....	.....	.....	.....	254·73	507·52
1,066·64	.....	.....	.....	33·22	139·59	9,969·18	105,205·74
73,303·11	1,674·07	4,845·24	473·61	952·32	.....	323,247·95	473,025·03
.....	.....	.....	.....	.....	.....	174·21	5,148·27
891·03	.....	.....	.....	.....	.....	34,205·34	170,872·15
3,320·63	.....	.....	.....	78·11	.....	13,756·06	52,127·59
4,398·49	.....	.....	280·36	1,129·09	.....	17,286·59	69,470·91
.....	.....	.....	.....	.....	.....	8,612·54	8,612·54
2,237,752·97	185,851·09	117,630·57	*5,609·01	51,239·68	†98,145·68 232,313·70	13,502,813·57	19,163,252·34

*Of this quantity 4,932·47 galls. is spirits allowed distillers, free of duty, as compensation for duty-paid spirits taken into distilleries.

12·67 do written off by authority.
 155·63 do surplus on reducing.
 79·53 do for use of His Excellency the Governor General.
 428·91 do do the Government.

5,609·21

†Used in manufacture of methylated spirits at Government warehouse, Ottawa.

E. MIALL,
 Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse	Re-ware- housed and imported	Received in Bond from other Divisions.	Totals.	Provinces.	Entered for consumption at \$1.50 and \$1.52 per gallon.	
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	1892.	Gallons.	\$ cts.
11,972,545·05	3,469,863·83	46,726·56	735,457·82	16,224,593·26	Ontario.....	1,231,342·98	1,860,030·02
91,240·48	410·71	181·36	1,059,893·21	1,151,725·76	Quebec	923,579·99	1,382,388·62
8,596·63			99,426·48	108,023·11	New Brunswick..	91,760·09	137,923·73
313,694·46	90,980·84	32·19	46,232·37	450,939·86	Nova Scotia	84,373·87	127,376·77
193·14			5,344·02	5,537·16	Prince Edward I'd	4,479·32	6,775·71
12,076·74			147,007·57	159,084·31	Manitoba...	125,947·43	188,924·98
17,439·48			94,659·66	112,099·14	British Columbia.	84,451·05	126,676·89
12,415,785·98	3,561,255·38	46,940·11	2,188,021·13	18,212,002·60	.....Totals.....	2,545,934·73	3,830,096·72
1893.							
12,295,385·06	3,908,604·09	46,592·97	774,070·38	17,024,652·50	Ontario.....	1,341,743·94	2,023,801·56
145,845·17		25,223·95	1,091,173·51	1,262,242·63	Quebec	1,005,274·49	1,513,303·82
14,894·28			90,818·98	105,713·26	New Brunswick..	94,249·90	142,003·88
323,988·86	108,799·59	199·29	40,037·29	473,025·03	Nova Scotia	68,528·73	103,374·85
1,057·84			4,090·43	5,148·27	Prince Edward I'd	4,974·06	7,541·89
33,136·88			137,735·27	170,872·15	Manitoba.....	135,775·78	203,689·83
21,771·39			99,827·11	121,598·50	British Columbia.	81,349·17	122,023·66
12,836,079·48	4,017,403·68	72,016·21	2,237,752·97	19,163,252·34	.....Totals.....	2,731,896·07	4,115,739·49

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Returns for the years ended 30th June, 1892 and 1893.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
2,138,323·93	174,949·61	101,539·21	8,136·43	29,084·72	{ *97,134·17 148,697·15 }	12,295,385·06	16,224,593·26
9,222·85	1,951·25		+5,068·04	307·19	65,751·27	145,845·17	1,151,725·76
811·70					557·04	14,894·28	108,023·11
35,543·46	402·93	5,174·13	382·61	1,074·00		323,988·86	450,939·86
						1,057·84	5,537·16
						33,136·88	159,084·31
4,119·19				1,757·51		21,771·39	112,099·14
2,188,021·13	177,303·79	106,713·34	{ 5,068·04 8,519·04 }	{ 32,223·42	{ 97,134·17 215,005·46 }	12,836,079·48	18,212,002·60
2,143,749·94	184,177·02	112,785·33	4,855·04	48,056·13	{ *98,145·68 146,982·30 }	12,944,157·12	17,024,652·50
11,023·13				990·81	85,191·81	159,762·39	1,262,242·63
1,066·64				33·22	139·59	10,223·91	105,713·26
73,303·11	1,674·07	4,845·24	473·61	952·32		323,247·95	473,025·03
						174·21	5,148·27
891·03						34,205·34	170,872·15
7,719·12			280·36	1,207·20		31,042·65	121,598·50
2,237,752·97	185,851·09	117,630·57	5,609·01	51,239·68	{ * 98,145·68 232,313·70 }	13,502,813·57	19,163,252·34

* Used in the manufacture of methylated spirits at Government warehouse, Ottawa.

† Seized by Department.

	1892.	1893.
Total duty collected, ex-manufactory and ex-warehouse..	\$3,873,801 55	\$4,139,306 78
do on licences..	2,875 00	2,750 00
	<u>\$3,876,676 55</u>	<u>\$4,142,056 78</u>

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT.

No 6.—RETURN of Malt manufactured for the Year ended 30th June, 1893.

REVENUE DIVISIONS.	No. of Malsters.	License Fees.	Grain placed in Steep.	Malt manufactured at 2 cents per lb.	Paid Duty Ex-manufactory.	Warehoused.	Total Duty collected Ex-manufactory, and on Licenses.
		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville	1	50	438,087	339,799		339,799	50 00
Brantford	3	150	765,522	619,144		619,144	150 00
Guelph.	8	725	5,906,396	4,691,628		4,691,628	725 00
Hamilton	3	500	4,609,242	3,718,685		3,718,685	500 00
Kingston.....	2	250	7,923,102	6,261,128		6,261,128	250 00
London	4	500	4,054,806	3,260,960		3,260,960	500 00
Ottawa	1	50	177,020	134,524		134,524	50 00
Owen Sound	3	150	904,307	734,510		734,510	150 00
Perth.....	2	100	202,297	163,210		163,210	100 00
Peterborough.....	3	300	2,186,668	1,757,032		1,757,032	300 00
Prescott.....	4	350	3,308,675	2,661,388		2,661,388	350 00
St. Catharines	2	100	862,122	692,890		692,890	100 00
Stratford.....	1	200	5,527,975	4,395,430		4,395,430	200 00
Toronto	9	1,350	13,339,083	10,548,422		10,548,422	1,350 00
Windsor.....	1	200	4,118,540	3,384,275		3,384,275	200 00
Totals	47	4,975	54,323,842	43,363,025		43,363,025	4,975 00
Montreal.....	5	750	8,254,129	6,674,924	77,607	6,597,317	2,302 14
Quebec.....	1	150	1,492,897	1,176,920		1,176,920	150 00
Totals	6	900	9,747,026	7,851,844	77,607	7,774,237	2,452 14
Halifax	1	100	354,147	282,900		282,900	100 00
Charlottetown.....	1	50	63,200	49,611		49,611	50 00
Winnipeg.....	5	350	2,080,260	1,657,900	906	1,656,994	368 12
Vancouver.....	2	100	105,693	84,054	5,561	78,493	211 22
Totals	62	6,475	66,674,168	53,289,334	84,074	53,205,260	8,156 48

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX A—Continued—MALT.

No. 7.—COMPARATIVE STATEMENT of Malt manufactured for the years ended
30th June, 1892 and 1893.

PROVINCES.	No. of Malsters.	License Fees.	Grain placed in Steep.	Malt manufactured at 2 cents per lb.	Paid Duty Ex-manufactory.	Warehoused	Total Duty collected Ex-manufactory, and on Licenses.
1892.							
Ontario	55	5,700	56,695,785	45,126,791	318,930	44,807,861	12,078 60
Quebec	6	850	10,669,606	8,387,790	20,815	8,366,975	1,266 30
Nova Scotia	2	150	697,998	558,102	97,377	460,725	2,097 54
Prince Edward Island	1	50	189,400	146,530	.....	146,530	50 00
Manitoba	4	300	2,075,462	1,631,322	9,322	1,622,000	486 44
British Columbia ...	2	100	130,528	102,177	70,787	31,390	1,515 74
Totals	70	7,150	70,458,779	55,952,712	517,231	155,435,481	17,494 62
1893.							
Ontario	47	4,975	54,323,842	43,363,025	.....	43,363,025	4,975 00
Quebec	6	900	9,747,026	7,851,844	77,607	7,774,237	2,452 14
Nova Scotia	1	100	354,147	282,900	.....	282,900	100 00
Prince Edward Island	1	50	63,200	49,611	.....	49,611	50 00
Manitoba	5	350	2,080,260	1,657,900	906	1,656,994	368 12
British Columbia	2	100	105,693	84,054	5,561	78,493	211 22
Totals	62	6,475	66,674,168	53,289,334	84,074	53,205,260	8,156 48

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued—MALT.

DR.

No. 8.—MALT WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	REVENUE DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
82,293	339,799	664			422,756	Belleville
216,668	619,144	14,816			850,628	Brantford
2,204,979	4,691,628	129,207	324,513		7,350,327	Guelph
1,833,119	3,718,685	44,616			5,596,420	Hamilton
1,395,502	6,261,128	2,963			7,659,593	Kingston
2,580,218	3,260,960	46,654	435,430	12,928	6,336,190	London
39,423	134,524	1,500			175,447	Ottawa
245,805	734,510	5,548	152,000		1,137,863	Owen Sound
19,661	163,210	763	70,990		251,624	Perth
372,485	1,757,032	21,343	84,888		2,235,748	Peterborough
			32,088		32,088	Port Arthur
1,134,349	2,661,388	26,333			3,822,070	Prescott
231,087	692,890	7,205			931,182	St. Catharines
2,099,598	4,395,430	33,631	195,326		6,723,985	Stratford
10,023,916	10,548,422	84,180	190,078	35,800	20,882,396	Toronto
335,690	3,384,275	8,219	512,000	810	4,240,994	Windsor
22,814,793	43,363,025	427,642	1,997,313	49,538	68,652,311	Totals
3,864,665	6,597,317	181,066	617,366	4,178	11,264,592	Montreal
243,490	1,176,920	5,112	384,000		1,809,522	Quebec
			133,200		133,200	Sherbrooke
4,108,155	7,774,237	186,178	1,134,566	4,178	13,207,314	Totals
203,250		14,481	844,000		1,061,731	St. John, N.B.
215,810	282,900	3,194	1,769,940		2,271,844	Halifax, N.S.
56,530	49,611	3,168			109,309	Charlottetown
366,449	1,656,994	9,422	281,631	28,430	2,342,926	Winnipeg
27,605	78,493		120,000	408,163	634,201	Vancouver
2,000			221,000	1,275,284	1,498,284	Victoria
27,794,592	53,205,260	644,085	6,368,450	1,765,533	89,777,920	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the Year ended 30th June, 1893.

CR.

Entered for Consumption at 2 cents per lb.		Removed to other Divisions.	Exported.	Free.	Remaining in Warehouse.	TOTALS.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
306,575	6,131 50	36,000	.....	.....	116,181	422,756
529,294	10,585 88	830,035	64,800	13,103	285,334	850,628
4,264,030	85,280 60	464,234	145,278	473,274	2,178,359	7,350,327
3,034,104	60,682 08	1,024,000	71,000	.....	1,479,530	5,596,420
312,663	6,253 26	490,000	.....	.....	6,251,930	7,659,593
3,938,202	79,964 04	.....	.....	.....	1,847,988	6,336,190
140,366	2,807 32	.....	.....	.....	35,081	175,447
678,003	13,566 06	.....	.....	.....	459,860	1,137,863
17,200	344 00	.....	.....	216,301	21,123	254,624
1,059,121	21,182 42	490,000	.....	.....	686,627	2,235,748
25,066	501 32	.....	.....	.....	7,022	32,088
2,328,555	46,571 10	266,293	.....	.....	1,227,222	3,822,070
716 841	14,336 82	.....	.....	.....	214,341	931,182
3,095,701	61,914 02	1,426,800	.....	12,225	2,189,259	6,723,985
11,711,628	234,232 56	938,088	25,200	72,000	8,135,480	20,882,396
2,455,799	49,115 98	174,000	800	.....	1,610,395	4,240,994
34,673,148	693,462 96	6,139,450	307,078	786,903	26,745,732	68,652,311
7,140,862	142,817 24	.....	.....	.....	4,123,730	11,264,592
1,601,213	32,024 26	.....	.....	.....	208,309	1,809,522
133,200	2,664 00	.....	.....	.....	.....	133,200
8,875,275	177,505 50	.....	.....	.....	4,332,039	13,207,314
952,023	19,040 46	.....	.....	.....	109,708	1,061,731
1,874,044	37,480 88	.....	.....	277,664	120,136	2,271,844
83,500	1,670 00	.....	.....	.....	25,809	109,309
1,525,822	30,516 44	229,000	.....	.....	588,104	2,342,926
575,581	11,511 62	.....	.....	.....	58,620	634,201
1,439,284	28,785 68	.....	.....	.....	59,000	1,498,284
49,998,677	999,973 54	6,368,450	307,078	1,064,567	32,039,148	89,777,920

E. MIALI,
Commissioner.

APPENDIX A—Continued—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of Malt Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1892.
14,059,135	44,807,861	592,314	2,061,675	51,025	61,562,010	.. Ontario
2,436,917	8,366,975	118,812	840,488	3,292	11,766,484	.. Quebec
276,000	.....	.....	920,000	4,108	1,200,108	.. New Brunswick
165,951	460,725	5,291	1,889,559	.....	2,521,526	.. Nova Scotia
6,844	146,530	242	.....	.....	153,616	.. Prince Edward Island.
337,938	1,622,000	9,532	246,164	.....	2,215,634	.. Manitoba
47,534	31,390	.....	684,000	997,923	1,760,847	.. British Columbia
17,330,319	55,435,481	726,191	6,631,886	1,056,348	81,180,225	..... Totals
22,814,793	43,363,025	427,642	1,997,313	49,538	68,652,311	1893.
4,108,155	7,774,237	186,178	1,134,566	4,178	13,207,314	.. Ontario
203,250	.....	14,481	844,000	.....	1,061,731	.. Quebec
215,810	282,900	3,194	1,769,940	.....	2,271,844	.. New Brunswick
56,530	49,611	3,168	.....	.....	109,309	.. Nova Scotia
366,449	1,656,994	9,422	281,631	28,430	2,342,926	.. Prince Edward Island.
29,605	78,493	.....	341,000	1,683,387	2,132,485	.. Manitoba
27,794,592	53,205,260	644,085	6,368,450	1,765,533	89,777,920	.. British Columbia
						..... Totals

		1892.	1893.
Total duty collected ex-warehouse and ex-manufactory		\$928,517 64	\$1,001,655 02
do do on licenses		7,150 00	6,475 00
		\$935,667 64	\$1,008,130 02

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Returns for the years ended 30th June, 1892 and 1893.

CR.

Entered for Consumption at 2 cents per lb.			Removed to other Divisions.	Exported.	Free, and written off by authority.	Remaining in Warehouse.	Total.
Lbs.	\$	cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
31,919,654	638,393	08	6,243,129	69,855	514,579	22,814,793	61,562,010
7,649,572	152,991	44	8,757			4,108,155	11,766,484
996,858	19,937	16				203,250	1,200,108
2,045,054	40,901	08			260,662	215,810	2,521,526
97,086	1,941	72				56,530	153,616
1,469,185	29,383	70	389,000			366,449	2,215,634
1,731,242	34,624	84				29,605	1,760,847
45,908,651	918,173	02	6,631,886	69,855	775,241	27,794,592	81,180,225
34,673,148	693,462	96	6,139,450	307,078	786,903	26,745,732	68,652,311
8,875,275	177,505	50				4,332,039	13,207,314
952,023	19,040	46				109,708	1,061,731
1,874,044	37,480	88			277,664	120,136	2,271,844
83,500	1,670	00				25,809	109,309
1,525,822	30,516	44	229,000			588,104	2,342,926
2,014,865	40,297	30				117,620	2,132,485
49,998,677	999,973	54	6,368,450	307,078	1,064,567	32,039,148	89,777,920

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT LIQUOR.

No. 10—RETURN of Malt Liquor manufactured, for the Year ended 30th June, 1893.

REVENUE DIVISIONS.	No. of Brewers.	License Fees.	Total Quantity of Malt used for brewing.	Sugar, Syrup, &c., used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Duty collected, including License fees.
<i>Ontario.</i>		\$	Lbs.		Galls.	Galls.	\$ cts.
Belleville	1	50	129,463		40,150		50 00
Brantford	3	150	519,575		181,323		150 00
Guelph	11	550	3,543,112		1,286,100		550 00
Hamilton	3	150	2,112,757		845,199		150 00
Kingston	2	100	255,752		84,400		100 00
London	7	350	3,981,210		1,461,251	5,642	350 00
Ottawa	4	200	539,537		189,186		200 00
Owen Sound	7	350	990,803		413,800		350 00
Perth	1	50	19,560	120	5,520		76 00
Peterborough	† 5	250	1,058,385		357,842		250 00
Port Arthur	1	50	37,774		17,074		50 00
Prescott	3	150	2,043,746		700,594		150 00
St. Catharines	2	100	717,570		255,425		100 00
Stratford	5	250	419,308		183,220		250 00
Toronto	14	700	11,499,711		4,544,879		700 00
Windsor	4	200	1,449,904	2,833	579,919	6,598½	349 40
Totals	73	3,650	29,318,167	2,953	11,145,882	12,240½	* 3,825 40
<i>Quebec.</i>							
Joliette	1	50	35,838	30	11,972		80 00
Montreal	9	450	9,709,993		3,181,820		450 00
Quebec	2	100	1,626,460		541,000		100 00
Sherbrooke	2	100	127,200		40,902		100 00
St. Hyacinthe	1	50	48,500		15,925		50 00
Terrebonne	1	50	25,920		8,905		50 00
Three Rivers							
Totals	16	800	11,573,911	30	3,800,524		830 00
St. John, N.B.	2	100	976,495		280,045		100 00
Halifax, N.S.	5	250	2,006,343		711,220	182,212½	250 00
Charlottetown, P.E.I.	1	50	84,030		27,950		50 00
Winnipeg, Man.	9	425	1,505,962		474,094		425 00
Vancouver, B.C.	10	475	607,786		228,781		475 00
Victoria, B.C.	9	450	1,504,094	3,400	506,860	16,692	673 30
Totals	125	6,200	47,576,788	6,383	17,175,356	211,145	* 6,628 70

* Exported, 17,477 galls. Used by H. M. army and navy, 193,668.

† One of these licenses is for the year 1893-94.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Malt Liquor manufactured, for the Years ended 30th June, 1892 and 1893.

PROVINCES.	No. of Brewers.	License Fees.	Total Quantity of Malt used for Brewing.	Sugar, Syrup, &c., used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Duty collected including License Fees.
1892.							
Ontario.....	80	3,925	29,090,683	5,635	10,829,025	4,578	4,255 90
Quebec.....	17	850	11,917,262		3,998,437		850 00
New Brunswick.....	2	100	971,293		274,529		100 00
Nova Scotia.....	5	250	2,037,802		735,232	192,085	250 00
Prince Edward Island..	1	50	95,820		31,650		50 00
Manitoba.....	7	350	1,460,964		447,719		350 00
British Columbia.....	23	1,060	1,884,380		629,653	18,810	1,050 00
Totals	134	6,575	47,458,204	5,635	16,946,245	*215,473	6,905 90
1893.							
Ontario.....	73	3,650	29,318,167	2,953	11,145,882	12,240½	3,825 40
Quebec.....	16	800	11,573,911	30	3,800,524		830 00
New Brunswick.....	2	100	976,495		280,045		100 00
Nova Scotia.....	5	250	2,006,343		711,220	182,212½	250 00
Prince Edward Island..	1	50	84,030		27,950		50 00
Manitoba.....	9	425	1,505,962		474,094		425 00
British Columbia.....	19	925	2,111,880	3,400	735,641	16,692	1,148 30
Totals	125	6,200	47,576,788	6,383	17,175,356	†211,145	6,628 70

* Exported, 30,817 gallons; used by H. M. Army and Navy, 184,656 gallons.

† do 17,477 do do 193,668 do

‡ One of these licenses is for the year 1893-94.

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—*Continued*—TOBACCO.

No. 12—RETURN of Manufactures

INLAND REVENUE DIVISION.	LICENSES.		Total weight of Leaf and other material actually used in production of Tobacco made and ex- cised.	TOBACCO MANUFACTURED.			CIGARETTES.	
	No.	Amount		At 25 cents per lb.	Paid Duty	Ware- housed.	At \$1.50 per M.	Paid Duty
		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.
Hamilton	1	75 00	1,251,755	1,252,950½	136,918	1,116,032½	.....	.....
London.	1	75 00	1,108,419	10,894	4 227	6,667	.....	.....
Toronto	1	75 00	277,710	283,674½	70,119	213,555½	.....	.....
	3	225 00	2,637,884	1,547,519	211,264	1,336,255	.....	.....
Joliette	2	100 00	388,507½					
Montreal.....	10	675 00	7,856,749	7,429,381	428,850½	7,000,530½	47,749,600	32,252,100
Quebec.	7	425 00	515,602	396,432½	324,978	71,454½	.....	.....
Sorel.....	1	50 00	6,010				.....	.....
	20	1,250 00	8,766,863½	7,825,813½	753,828½	7,071,985	47,749,600	32,252,100
Halifax	2	150 00	125,636	128,506½	24,462½	104,044	.....	.....
Pictou.....	1	75 00	45,929	52,836	13,677	39,159	.....	.....
	3	225 00	171,565	181,342½	38,139½	143,203	.....	.....
Charlottetown	2	150 00	179,698	179,271	79,096	100,175	.....	.....
Totals.....	28	1,850 00	11,756,015½	9,733,946	1,082,328	8,651,618	47,749,600	32,252,100

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the year ended 30th June, 1893.

CANADIAN TOBACCO MANUFACTURED.				STUFF MANUFACTURED.					DUTY COLLECTED INCLUDING LICENSE FEE.
Ware- housed.	At 5 cents per lb.	Paid Duty	Ware- housed.	At 25 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty	Ware- housed.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
.....	.....	.....	.....	.....	.....	.....	.....	.....	34,304 50
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,131 68
.....	.....	.....	.....	.....	.....	.....	.....	.....	17,604 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	53,040 93
.....	.....	.....	.....	.....	.....	.....	.....	.....	7,333 56
15,497,500	201,559	144,669½	56,889½	5,325	5,325	.....	.....	.....	179,694 57
.....	140,704	140,704	.....	.....	.....	83,680	83,680	.....	112,803 93
.....	37,279	37,279	.....	.....	.....	164,615	162,615	2,000	442 45
.....	7,849	7,849	.....	.....	.....	.....	.....	.....	.....
15,497,506	387,391	330,501½	56,889½	5,325	5,325	248,295	246,295	2,000	300,274 51
.....	.....	.....	.....	.....	.....	.....	.....	.....	6,265 63
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,494 25
.....	.....	.....	.....	.....	.....	.....	.....	.....	9,759 88
.....	.....	.....	.....	.....	.....	.....	.....	.....	19,924 00
15,497,500	387,391	330,501½	56,889½	5,325	5,325	248,295	246,295	2,000	382,999 32

E. MIALL,
Commissioner.

APPENDIX A—Continued—TOBACCO.

No. 18.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Leaf and other material used in production of tobacco, made and excised.	TOBACCO MANUFACTURED.			CIGARETTES AND CUT SMALL PACKAGES, MANU	
	No.	Amount		At 25 cents per lb.	Paid Duty.	Warehoused.	At \$1.50 p. M.	Paid Duty.
1892.		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.
Ontario	3	225 00	1,648,152	1,668,706½	230,122½	1,438,584	.....	.....
Quebec	22	1,375 00	7,646,342	7,015,526	645,026½	6,370,499½	40,201,700	20,359,700
Nova Scotia	3	225 00	209,555	224,325	26,754	197,571	.....	.....
P. E. Island	2	150 00	208,131	214,513	53,141	161,372	.....	.....
Total	30	1,975 00	9,712,180	9,123,070½	955,043½	8,168,026½	40,201,700	20,359,700
1893.								
Ontario	3	225 00	2,637,884	1,547,519	211,264	7,336,255	.....	.....
Quebec	20	1,250 00	8,766,868½	7,825,813½	753,828½	1,071,985	47,749,600	32,252,100
Nova Scotia	3	225 00	171,565	181,342½	38,139½	143,203	.....	.....
P. E. Island	2	150 00	179,698	179,271	79,096	100,175	.....	.....
Total	28	1,850 00	11,756,015½	9,733,946	1,082,328	8,651,618	47,749,600	32,252,100

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the years ended 30th June, 1892 and 1893.

TOBACCO IN FACTURED.		CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.					DUTY COLLECTED, INCLUDING LICENSE FEES.
Warehoused.		At 5 cents per lb.	Paid Duty.	Warehoused.	At 25 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty.	Warehoused.	
No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
19,842,000	360,597½	252,783½	107,814	4,710	4,710	248,050	248,050	.....	.....	55,755 55 252,862 35
19,842,000	360,597½	252,783½	107,814	4,710	4,710	248,050	248,050	.....	.....	330,966 65
15,497,500	387,391	330,501½	56,889½	5,325	5,325	248,295	246,295	2,000	.....	53,040 93 300,274 51 9,759 88 19,924 00
15,497,500	387,391	330,501½	56,889½	5,325	5,325	248,295	246,295	2,000	.....	382,999 32

E. MIALL,
Commissioner.

AND REVEN

for the Yea

WAREHOUSED FO

Cigarettes, at \$1.50 per M.		Canadian Tobac- co, at 5c. per lb.	
No.	Lbs.	No.	Lbs.
787,500	140,80		
	2,78		
787,500	143,50		
618,000	104,5		
	1,5		
618,000	106,0		

AND REVENUES.

or the Years ended 30th June, 1892 and 1893.

WAREHOUSED FOR DUTY.			EX-WAREHOUSED FOR REMOVAL TO OTHER DIVISIONS.		EX-WAREHOUSED FOR EXPORTATION.			WRITTEN OFF BY AUTHORITY.		R
Cigarettes, at \$1.50 per M.	Canadian Tobacco, at 5c. per lb.	Duty.	Tobacco.	Canadian Tobacco.	Exported.		Ship's Stores Tobacco.	Tobacco.	Cigarettes	
No.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	L
		794,039 66	691,636½		13,560			39½		46
,787,500	140,807	720,693 72	3,908,534	25,621½	96,901½	3,102,000			47,000	18
	2,788½	146,534 80								
		192,097 82	10,910½		23,978½		1,291	1,393		3
		34,599 75	5,758		80					1
		147,246 03								
		51,883 00					150			
,787,500	143,595½	2,067,094 78	4,616,839	25,621½	134,519½	3,102,000	1,441	1,432½	47,000	70
		744,215 55	769,206		20,150					91
,618,000	104,525	731,842 56	4,031,560	17,882½	339,899	6,630,000				9
		143,208 67	126		1,053					
	1,559	188,964 35	14,392½		27,089½		1,319			1
		26,694 00	228							
		164,638 76	2,842		80					
		59,252 76	12,051				25			
,618,000	106,084	2,053,806 65	4,830,405½	17,882½	388,271½	6,630,000	1,344			103

CR.

TAKEN FOR WORKING.		REMAINING IN WAREHOUSE.			TOTAL WEIGHT ACCOUNTED FOR.		
	Canadian To- bacco.	Tobacco.	Cigarettes.	Canadian To- bacco.	Tobacco.	Cigarettes	Canadian To- bacco.
lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.
362		663,739½			4,592,113		
330	4,232½	875,708½	2,004,500	68,073½	7,629,110	24,941,000	238,734½
		43,040			629,179		
75		166,993		1,559	976,373½		4,347½
155		20,003			165,695		
		56,154			645,138		
		22,047½			229,729½		
		19,719½			19,719½		
122	4,232½	1,867,424½	2,004,500	69,632½	14,887,057½	24,941,000	243,082
29½		586,178½			4,444,325½		
359	10,970½	946,103	254,000	9,467½	8,170,178	17,502,000	142,845½
		44,528½			618,542		
26		137,128½			937,360½		1,559
116		13,058			120,178		
		83,251			744,728		
		45,405			294,492		
		19,719½			19,719½		
330½	10,970½	1,875,371½	254,000	9,467½	15,349,523½	17,502,000	144,404½

E. MIALI,
Commissioner.

APPENDIX A—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.
No. 16.—RETURN for the Year ended 30th June, 1893, and Comparative Statement for Years 1892 and 1893.

Remaining in Ware- house from last Year.	Placed in Ware- house.	Placed in Ware- house from other Divisions.	Total Weights to be accounted for.	INLAND REVENUE DIVISIONS.		Ex-Warehoused for Duty, being Deficiencies on Samples, &c.		Ex-Warehoused for Removal to other Divisions.	Ex-Warehoused for Exportation.	Written off by au- thority.	Taken for Horticul- tural purposes.	Ex-Warehoused for Manufactory.	Taken for Re-work- ing.	Remaining in Ware- house.	Total Weights ac- counted for.
				1893.	1892.	Quan- tity.	\$ cts.								
Lbs.	Lbs.	Lbs.	Lbs.			Lbs.		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
88	8,011	232	19,464	Belleville.....	232			2,720	5,291	88	232	11,365			232
233	17,535	11,365	19,464	Brantford.....	11,365			1,348				15,631		2,137	19,464
	1,340,694	5,675	1,346,369	Guelph.....	5,675			2,001	199,533			14,835		1,166	1,346,369
	2,679	13,866	16,545	Hamilton.....	13,866			1,943	771			46,647		359	16,545
4,892	89,479	33,407	127,778	Kingston.....	33,407			17,100	63,672			12,343		1,954	127,778
	6,868	8,393	15,251	London.....	8,393			954				418			15,251
		418	418	Ottawa.....	418							2,560			418
		2,560	2,560	Owen Sound.....	2,560							1,840		368	2,560
		2,198	2,198	Perth.....	2,198							9,585			2,198
	1,158	9,595	10,753	Peterborough.....	9,595			1,091	77			479			10,753
	9,689	479	10,168	Prescott.....	479			2,275	7,414						10,168
	3,082		3,082	St. Catharines.....				3,082				25,163			3,082
4,035	49,378	17,976	70,389	Stratford.....	17,976			14,278	30,948			3,753			70,389
	3,011	3,753	6,764	Toronto.....	3,753			1,139	1,872						6,764
				Windsor.....											
9,248	1,514,387	127,452	1,651,087					47,331	309,578	88	232	1,287,884		5,974	1,651,087
240	4,453	6,611	11,304	Joliette.....	6,611			10,828					236	240	11,304
708,605	1,425,667	39,759	2,174,031	Montreal.....	39,759	802	240 60	220,275	318,372	22		873,810		769,750	2,174,031
238	2,410	65,222	67,890	Quebec.....	65,222			3,342		5		63,380		1,153	67,890
	8,871		8,871	Sherbrooke.....				77	8,794			100			8,871
		100	100	St. Hyacinthe.....	100							3,888			100
2,959	2,650	5,621	11,230	St. Johns.....	5,621			5,461		1,881		8,102			11,230
		8,799	8,799	Three Rivers.....	8,799			697							8,799
712,062	1,444,051	126,112	2,282,225			802	240 60	240,680	327,166	1,908		949,290	236	762,143	2,282,225
				St. John, N.B.....				1,482				9,446			10,928
	1,482	9,446	10,928	Halifax, N.S.....	9,446			1,394	1,090			2,843			5,327
	2,484	2,843	5,327												

APPENDIX A—Continued—RAW LEAF TOBACCO, &c.—Concluded.

No. 16.—COMPARATIVE STATEMENT for the Years ending 30th June, 1892 and 1893.

Remaining in Warehouse last Year.	Placed in Warehouse.	Placed in Warehouse from other Divisions.	Total Weights to be accounted for.	INLAND REVENUE DIVISIONS.	Ex-Warehouse for Duty, being Deficiencies on Samples, &c.	Ex-Warehouse for Removal to other Divisions.	Ex-Warehouse for Exportation.	Written off by authority.	Taken for Horticultural purposes.	Ex-Warehouse for Manufacture.	Taken for Re-working.	Remaining in Warehouse.	Total Weights accounted for.
Lbs.	Lbs.	Lbs.	Lbs.	1893.	Quan- tity.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
13,381	2,451,190½	130,484	2,585,055½	Ontario.....	108	28 30	34,367	329,393	613	2,211,326½	.....	9,248	2,585,055½
626,614	1,031,165	88,451	1,746,260	Quebec.....	314½	94 35	196,785	217,405	205	619,693½	.....	712,062	1,746,260
.....	.....	5,073	5,073	New Brunswick.....	.....	.....	.....	.....	.....	4,868	.....	.....	5,073
1,884	2,497	7,070	11,451	Nova Scotia.....	.....	.....	1,745	752	.....	8,464	.....	.....	11,451
.....	5,063	9,727	14,820	Manitoba.....	.....	.....	4,130	.....	.....	10,690	.....	.....	14,820
.....	7,063	12,934	19,987	British Columbia.....	.....	.....	6,712	248	.....	12,002	.....	1,025	19,987
641,900	3,496,968½	243,730	4,382,646½	1893.	422½	122 65	243,730	547,798	818	2,867,534	.....	722,335	4,382,646½
9,248	1,514,387	127,452	1,651,087	Ontario.....	.....	.....	47,331	369,578	232	1,287,884	.....	5,974	1,651,087
712,062	1,444,051	126,112	2,282,225	Quebec.....	802	240 60	240,680	327,166	88	949,290	236	762,143	2,282,225
.....	.....	9,446	10,928	New Brunswick.....	.....	.....	1,482	.....	1,908	9,446	.....	.....	10,928
.....	2,484	2,843	5,327	Nova Scotia.....	.....	.....	1,394	1,090	.....	2,843	.....	.....	5,327
.....	11,272	24,133	35,405	Manitoba.....	.....	.....	6,833	4,319	.....	24,233	.....	.....	35,405
1,025	6,431	14,185	21,641	British Columbia.....	.....	.....	6,431	.....	.....	15,210	.....	.....	21,641
722,335	2,980,107	304,171	4,006,613	Totals.....	802	240 60	304,171	642,153	232	2,288,906	236	768,117	4,006,613

COMPARATIVE STATEMENT FOR THE YEARS ENDING 30th JUNE, 1892 AND 1893.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX A—*Continued*—CANADA TWIST TOBACCO.

No. 17.—STATEMENT of Revenue collected from Canada Twist Tobacco for the year ended 30th June, 1893.

INLAND REVENUE DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per lb.	Duty collected including Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Ottawa	2	4	299½	18 98
Cornwall			636	31 80
Windsor	1	2	375	20 75
Total	3	6	1,310½	71 53
Joliette	28	50	46,824	2,391 20
Montreal	24	48	21,366	1,116 30
Sorel	1	2	120	8 00
Terrebonne	28	56	8,807	496 35
Total	81	156	77,117	4,011 85
Grand total	84	162	78,427½	4,082 38

COMPARATIVE STATEMENT for years ended 30th June, 1892 and 1893.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per lb.	Duty Collected including Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1892.....	Ontario	4	8	1,080	62 00
	Quebec	88	172	71,503	3,747 20
	Total	92	180	72,583	3,809 20
1893.....	Ontario	3	6	1,310½	71 53
	Quebec	81	156	77,117	4,011 85
	Total	84	162	78,427½	4,082 38

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued—CIGARS.

No. 18.—RETURN of Manufactures

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Raw Leaf and other material actually used in production	De-ficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.	
	No.	Amount.			Produced.	Paid Duty
<i>Ontario.</i>		\$ cts.	Lbs.	No.	No.	No.
Brantford.....	9	637 50	52,483	1,177		
Guelph.....	7	525 00	44,986			
Hamilton.....	14	1,050 00	70,437			
Kingston.....	3	225 00	53,350		1,200	1,200
London.....	15	1,125 00	348,816			
Ottawa.....	3	187 50	5,800			
Owen Sound.....	2	150 00	6,295			
Perth.....	* 1	75 00				
Peterborough.....	1	75 00	3,069			
Prescott.....	2	150 00	12,765			
St. Catharines.....	4	262 50	22,625			
Stratford.....	2	150 00	18,616			
Toronto.....	17	1,237 50	109,779	{ + 450 3,110 }	7,500	7,500
Windsor.....	3	225 00	24,128			
Totals.....	83	6,075 00	773,149	+ 450 4,881	8,700	8,700
<i>Quebec.</i>						
Montreal.....	32	2,362 50	898,949	21,278	750	750
Quebec.....	3	187 50	25,954			
Sherbrooke.....	2	125 00	65,930			
St. Johns.....	1	75 00	80,422			
Three Rivers.....	2	125 00	16,060			
Totals.....	40	2,875 00	1,087,315	21,278	750	750
St. John, N.B.....	2	150 00	32,421			
Halifax, N.S.....	3	187 50	12,603			
Winnipeg, Man.....	3	225 00	28,826	2,300		
Vancouver, B.C.....	4	300 00	15,685			
Victoria, B.C.....	11	825 00	38,104	1,850		
Totals.....	146	10,637 50	1,988,103	+ 450 30,309	9,450	9,450

* For year 1893-4. + At \$7 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the Year ended 30th June, 1893.

CIGARS AT \$6 PER THOUSAND.				CANADIAN CIGARS AT \$3 PER THOUSAND.			Duty collected, including License Fees.
Produced.	Paid Duty.	Warehoused.	Written off by Authority	Produced.	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.
3,281,075	2,328,025	953,050	.....	.....	.....	.....	14,612 71
2,803,530	1,659,605	1,143,925	.....	.....	.....	.....	10,482 63
4,061,155	2,831,230	1,229,925	.....	.....	.....	.....	18,037 38
3,289,190	1,578,490	1,710,700	.....	.....	.....	.....	9,704 34
21,435,740	13,749,555	7,686,185	.....	.....	.....	.....	83,622 33
334,600	225,490	109,110	.....	.....	.....	.....	1,540 44
349,000	349,000	.....	.....	.....	.....	.....	2,244 00
.....	.....	.....	.....	.....	.....	.....	75 00
202,550	202,550	.....	.....	.....	.....	.....	1,290 30
685,800	472,600	213,200	.....	.....	.....	.....	2,985 60
1,212,500	720,350	492,150	.....	.....	.....	.....	4,584 60
1,022,800	900,700	122,100	.....	.....	.....	.....	5,557 76
7,159,000	3,638,580	3,520,420	.....	.....	.....	.....	23,143 29
1,442,505	754,230	688,275	.....	.....	.....	.....	4,750 38
47,279,445	29,410,405	17,869,040	.....	.....	.....	.....	182,630 76
49,104,710	24,240,625	24,864,085	.....	.....	.....	.....	147,939 17
1,833,495	1,065,245	690,620	57,630	.....	.....	.....	6,698 97
2,250,010	1,296,830	953,180	.....	1,573,390	1,494,530	78,860	12,389 57
4,497,985	3,278,435	1,219,550	.....	.....	.....	.....	19,745 61
535,245	194,395	340,850	.....	434,150	434,150	.....	2,593 82
58,221,445	30,095,530	28,068,285	57,630	2,007,540	1,928,680	78,860	189,367 14
1,852,025	1,136,100	715,925	.....	.....	.....	.....	6,966 60
621,360	125,480	495,880	.....	.....	.....	.....	940 38
1,527,250	260,075	1,267,175	.....	.....	.....	.....	1,799 25
901,700	901,700	.....	.....	.....	.....	.....	5,710 20
1,920,275	1,586,725	333,550	.....	.....	.....	.....	10,356 45
112,323,500	63,516,015	48,749,855	57,630	2,007,540	1,928,680	78,860	397,770 78

E. MIALI,
Commissioner.

APPENDIX A—Continued—CIGARS.

No. 19.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Leaf and other material actually used in production	Deficiencies Paying Duty.	CIGARS AT \$7 PER THOUSAND.	
	No.	Amount.			Produced.	Paid Duty.
1892.		\$ cts.	Lbs.	No.	No.	No.
Ontario.....	81	5,962 50	649,358	1,680	61,320	61,320
Quebec.....	40	2,800 00	1,093,097	4,468	618	618
New Brunswick.....	2	150 00	35,713			
Nova Scotia.....	1	75 00	21,862			
Manitoba.....	3	187 50	19,399	1,150		
British Columbia.....	14	1,050 00	58,794			
Totals.....	141	10,225 00	1,878,223	7,298	61,938	61,938
1893.						
Ontario.....	83	6,075 00	773,149	{ *450 } 4,881	8,700	8,700
Quebec.....	40	2,875 00	1,087,315	21,278	750	750
New Brunswick.....	2	150 00	32,421			
Nova Scotia.....	3	187 50	12,603			
Manitoba.....	3	225 00	28,826	2,300		
British Columbia.....	15	1,125 00	53,789	1,850		
Totals.....	146	10,637 50	1,988,103	*450 30,309	9,450	9,450

*at \$7 per thousand.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

for the Year ended 30th June, 1892-93.

CIGARS AT \$6 PER THOUSAND.				CANADIAN CIGARS AT \$3 PER THOUSAND.			Duty collected, including Fees.
Produced.	Paid Duty.	Warehoused.	Written off by Authority	Produced.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.
39,184,755	23,698,385	15,486,370	.....	.....	.....	.....	148,592 86
60,382,845	33,686,105	26,696,740	.....	1,171,340	755,700	415,640	207,214 87
1,907,615	1,083,190	824,425	.....	.....	.....	.....	6,649 14
1,143,120	433,940	709,180	.....	.....	.....	.....	2,678 64
1,104,225	203,750	900,475	.....	.....	.....	.....	1,416 90
2,971,975	2,576,825	396,150	.....	.....	.....	.....	16,510 95
106,694,535	61,682,195	45,012,340	.....	1,171,340	755,700	415,640	383,063 36
47,279,445	29,410,405	17,869,040	.....	.....	.....	.....	182,630 76
58,221,445	30,095,530	28,068,285	57,630	2,007,540	1,928,680	78,860	189,367 14
1,852,025	1,136,100	715,925	.....	.....	.....	.....	6,966 60
621,360	125,480	495,880	.....	.....	.....	.....	940 38
1,527,230	260,075	1,267,175	.....	.....	.....	.....	1,799 25
2,821,975	2,488,425	333,550	.....	.....	.....	.....	16,066 65
112,323,500	63,516,015	48,749,855	57,630	2,007,540	1,928,680	78,860	397,770 78

E. MIALL,
Commissioner.

APPENDIX A—*Continued*—CIGAR WAREHOUSE ACCOUNT.

DR.

No. 20.—RETURN for the Year

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		Placed in Ware- house from other Divi- sions.	Imported.	TOTAL NUMBER TO BE ACCOUNTED FOR.		INLAND REVENUE DIVISIONS.
Foreign.	Can- adian.	Foreign.	Can- adian.			Foreign.	Can- adian.	
No.	No.	No.	No.	No.	No.	No.	No.	
150,500		953,050				1,103,550		Brantford
108,950		1,143,925				1,252,875		Guelph
137,275		1,229,925				1,367,200		Hamilton
278,150		1,710,700				1,988,850		Kingston
1,679,730		7,686,185				9,365,915		London
8,000		109,110				117,110		Ottawa
109,200				357,500		466,700		Owen Sound
54,000		213,200				267,200		Prescott
133,350		492,150		11,950		637,450		St. Catharines
		122,100				122,100		Stratford
1,025,350		3,520,420		625,000		5,170,770		Toronto
177,350		688,275				865,625		Windsor
3,861,855		17,869,040		994,450		22,725,345		Ontario
7,487,540		24,864,085		133,375	10,000	32,495,000		Montreal
166,900		690,620				857,520		Quebec
273,555	126,990	953,180	78,860			1,226,735	205,850	Sherbrooke
506,975		1,219,550				1,726,525		St. Johns
118,400		340,850				459,250		Three Rivers
8,553,370	126,990	28,068,285	78,860	133,375	10,000	36,765,030	205,850	Quebec
1,090,450		715,925		20,000		1,826,375		St. John, N.B.
337,480		495,880				833,360		Halifax, N.S.
84,875		1,267,175				1,352,050		Winnipeg, Man....
				100,000		100,000		Vancouver } B.C. {
128,150		333,550				461,700		Victoria }
14,066,180	126,990	48,749,855	78,860	1,247,825	10,000	64,063,860	205,850	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

STATISTICS.

ended June 30th, 1893.

CR.

EX-WAREHOUSED FOR DUTY.			Ex-warehoused for Removal to other Divi- sions.	Exported.	Free.	REMAINING IN WAREHOUSE.		TOTAL NUMBER ACCOUNTED FOR.	
At \$6 p. M.	At \$3 p. M.	Duty.				Foreign.	Can- adian.	Foreign.	Can- adian.
No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.
848,150		5,088 90				255,400		1,103,550	
1,077,275		6,463 65	40,000			135,600		1,252,875	
887,275		5,323 65	10,000	5,000		464,925		1,367,200	
1,487,250		8,923 50				501,600		1,988,850	
7,561,715		45,370 29				1,804,200		9,365,915	
49,060		294 36				68,050		117,110	
317,850		1,907 10	10,250			133,600		466,700	
220,900		1,325 40				46,300		267,200	
509,800		3,058 80				127,650		637,450	
91,000		546 00				31,100		122,100	
3,622,220		21,733 32	20,950		3,950	1,523,650		5,170,770	
669,525		4,017 15				196,100		865,625	
17,342,020		104,052 12	81,200	5,000	3,950	5,293,175		22,725,345	
25,480,235		152,881 41	1,023,500	437,810	1,075	5,552,380		32,495,000	
501,855		3,011 13	83,125		89,745	182,795		857,520	
868,560	202,800	5,819 76				358,175	3,050	1,226,735	205,850
1,316,175		7,897 05				410,350		1,726,525	
339,000		2,034 00	60,000			60,250		459,250	
28,505,825	202,800	171,643 35	1,166,625	437,810	90,820	6,563,950	3,050	36,765,030	205,850
933,150		5,598 90		92,000		801,225		1,826,375	
577,735		3,466 41		1,700		253,925		833,360	
1,172,075		7,032 45				179,975		1,352,050	
90,000		540 00				10,000		100,000	
360,300		2,161 80				101,400		461,700	
48,981,105	202,800	294,495 03	1,247,825	536,510	94,770	13,203,650	3,050	64,063,860	205,850

E. MIALl,
Commissioner.

APPENDIX A—Continued—CIGAR WAREHOUSE ACCOUNT.

DR.

No. 21.—COMPARATIVE STATEMENT for the

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		Re-warehoused.	Placed in Warehouse from other Divisions.	Imported.	TOTAL NUMBER TO BE ACCOUNTED FOR.		INLAND REVENUE DIVISIONS.
Foreign.	Canadian.	Foreign.	Canadian.				Foreign.	Canadian.	
No.	No.	No.	No.	No.	No.	No.	No.	No.	1892.
4,126,100		15,486,370			896,000		20,508,470		Ontario
5,529,650	37,360	26,696,740	415,640	900	185,300		32,412,590	452,900	Quebec
1,069,875		824,425					1,884,300		New Brunswick
		709,180					709,180		Nova Scotia
99,425		900,475					999,900		Manitoba
60,550		395,150					455,700		British Columbia
10,875,600	37,370	45,012,340	415,640	900	1,081,300		56,970,140	452,900	..... Totals
1893.									
3,861,855		17,869,040			994,450		22,725,345		Ontario
3,553,370	126,990	28,068,285	78,860		133,375	10,000	36,765,030	205,850	Quebec
1,090,450		715,925			20,000		1,826,375		New Brunswick
337,480		495,880					833,360		Nova Scotia
84,875		1,267,175					1,352,050		Manitoba
128,150		333,550			100,000		561,700		British Columbia
14,056,180	126,990	48,749,855	78,860		1,247,825	10,000	64,063,860	205,850	..... Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Years ended 30th June, 1892 and 1893.

Cr.

Ex-WAREHOUSED FOR DUTY.			Ex-warehoused for Removal to other Divisions.	Ex-warehoused for Exportation.	Free.	REMAINING IN WAREHOUSE.		TOTAL NUMBER ACCOUNT- ED FOR.	
At \$ per M.	Canadian, at 3 per M.	Duty.				Foreign.	Canadian.	Foreign.	Canadian.
No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.
16,583,615		99,501 69	63,000			3,861,855		20,508,470	
22,692,770	338,700	137,172 72	1,018,300	135,450		8,563,370	126,990	32,399,890	465,690
793,850		4,763 10				1,090,450		1,884,300	
370,150		2,220 90		1,550		337,480		709,180	
915,025		5,490 15				84,875		999,900	
327,550		1,965 30				128,150		465,700	
41,682,960	338,700	251,113 86	1,081,300	137,000		14,056,180	126,990	56,957,440	465,690
17,342,020		104,052 12	81,200	5,000	3,950	5,293,175		22,725,345	
23,506,825	202,800	171,643 35	1,166,625	437,810	90,820	6,563,950	3,050	36,765,030	205,850
933,150		5,698 90		92,000		801,225		1,826,375	
577,735		3,466 41		1,700		253,925		833,360	
1,172,075		7,032 45				179,975		1,352,050	
450,300		2,701 80				111,400		561,700	
48,981,105	202,800	294,495 03	1,247,825	536,510	94,770	13,203,650	3,050	64,063,860	205,850

	1892.	1893.
Total duty collected, Ex-warehouse and Ex-manufactory, including licenses	\$634,177 22	\$692,265 81

E. MIALl,
Commissioner.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 22.—RETURN OF FEES for the Inspection of Petroleum for the Year ended 30th June, 1898.

INLAND REVENUE DIVISIONS.	PACKAGES.						FEES COLLECTED.
	At 30 cts.	At 10 cts.		At 5 cts.		At 2½ cts.	
	Imported.	Canadian.	Imported.	Canadian.	Imported.	Canadian.	
							\$ cts.
Belleville.....	913						273 90
Brantford.....	350						105 00
Guelph.....	280						84 00
Hamilton.....	973	3,087			1		600 65
Kingston.....	1,926	11,980			1		1,775 85
London.....	142	115,442	1		2	37,748	12,530 72
Ottawa.....	4,966	16,654					3,155 20
Perth.....	183	1,487					203 60
Peterborough.....		6,171					617 10
Port Arthur.....	1,438				230		442 90
Prescott.....	562				10		169 10
Stratford.....		2,289				6,800	398 90
Toronto.....	11,014	38,767			1		7,180 90
Windsor.....	2,508		9		90		757 80
Ontario.....	25,255	195,877	10		335	44,548	28,295 62
Montreal.....	15,108	46,351	360				9,203 50
Quebec.....	1,543						462 90
Quebec.....	16,651	46,351	360				9,666 40
St. John, N.B.....		6,845					684 50
Winnipeg, Man.....	8,245				13,036		3,125 30
Vancouver.....	578				35,752		1,961 00
Victoria.....	61				51,839		2,610 25
British Columbia.....	639				87,591		4,571 25
Totals.....	50,790	249,073	370		100,962	44,548	46,343 07

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1898.

E. MIALl,
Commissioner.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

COMPARATIVE STATEMENT for the Years ended 30th June, 1892 and 1893.

YEARS.	PROVINCES.	PACKAGES.				FEES COLLECTED.
		At 30 cts.	At 10 cts.	At 5 cts.	At 2½ cts.	
1892.....	Ontario.....	24,823	181,099	110	42,652	\$ cts. 26,630 13
	Quebec.....	14,445	52,707	10	.....	9,604 70
	New Brunswick.....	.....	4,603	.....	.....	460 30
	Nova Scotia.....	.....	465	.....	.....	46 50
	Manitoba.....	7,953	.....	8,081	.....	2,789 95
	British Columbia....	499	.....	76,442	.....	3,971 80
	Totals	47,725	238,874	84,643	42,652	43,503 38
1893.....	Ontario.....	25,255	195,877	335	44,548	28,295 62
	Quebec..	16,651	46,351	.....	.....	9,666 40
	New Brunswick.....	.....	6,845	.....	.....	684 50
	Manitoba.....	8,245	.....	13,036	.....	3,125 30
	British Columbia.....	639	.....	87,591	.....	4,571 25
	Totals.	50,790	249,073	100,962	44,548	46,343 07

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 23.—RETURN of Manufactures for the Year ended 30th June, 1893.

REVENUE DIVISIONS.	Number of Licenses.	MATERIALS USED.			PRODUCTS OF MANUFACTURES.			Vinegar entered for Duty. Ex-Manufacture.		ENTERED FOR WAREHOUSE.		Assessment.	Total Duties collected including License Fees.
		Proof Spirits.	Beer, Wine and Cider.	Vinegar.	Vinegar at 4 cts. per Gallon.	Crude Fulminate	Duties accruing.	Galls.	\$ cts.	Vinegar.	Crude Fulminate		
		Galls.	Galls.	Galls.	Galls.	Lbs.	\$ cts.			Galls.	Lbs.	\$ cts.	\$ cts.
Hamilton..... Ont.	2	100	23,331.49	535.00	146,978.92	30,873	5,879.16	27,797.46	1,111.90	119,181.46	30,873	1,211.90	1,211.90
Kingston..... "	1	50	6,268.63	155.40	34,265.39		1,370.62	17,284.57	691.39	16,980.82		741.39	741.39
Prescott..... "	1	300	46,592.97	+224,067									
Toronto..... "	5	250	64,789.21	1,309.80	364,680.50	14,587.20	14,587.20	364,680.50	14,587.20			300.00	300.00
Montreal..... Que.	4	200	48,323.15	1,899.20	258,343.01	10,333.72	10,333.72	199,698.08	7,963.89	59,244.93		14,837.20	14,837.20
Quebec..... "	1	50	11,644.71	240.00	57,962.71	2,318.47	2,318.47	57,962.71	2,318.47			2,368.47	2,368.47
Sherbrooke.... "	1	150	25,223.95	+120,899		17,571						150.00	150.00
St. John N.B.	1	50	139.59	+14,810			28.22	705.47	28.22			26.96	105.18
Totals.....	16	1,150	232,313.70	3,639.40 +354,965 *38,859	862,936.00	48,444	34,517.39	667,528.79	26,701.07	195,407.21	48,444	26.96	27,873.03

Spirits used in the manufacture of vinegar. 160,496.78 galls.
do crude fulminate. 71,816.92 do

+ Lbs. of nitric acid.
* Lbs. of mercury.

Total..... 232,313.70 do

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 24.—COMPARATIVE STATEMENT of Manufactures for the Years ended 30th June, 1892 and 1893.

PROVINCES.	Number of Licenses.	MATERIALS USED.			PRODUCTS OF MANUFACTURES.			Vinegar entered for Duty Ex-Manufactory.		ENTERED FOR WAREHOUSE.		Total Duties collected, including License Fees.
		Proof Spirits.	Beer, Wine and Cider.	Vinegar.	Vinegar at 4 cts. per Gallon.	Crude Fulminate	Duties Accruing.	Galls.	\$ cts.	Vinegar.	Crude Fulminate	
		Galls.	Galls.	Galls.	Galls.	Lbs.	\$ cts.			Galls.	Lbs.	\$ cts.
1892.												
Ontario.....	8 650	148,697 15	2,819 67	+233,846*	560,309 54	29,017	22,412 38	448,757 03	17,950 24	111,552 51	29,017	18,600 24
Quebec.....	5 240	65,751 27	1,869 80	*23,004	363,069 37	.....	14,522 78	269,067 28	10,760 30	94,062 09	.....	11,010 30
New Brunswick.	1 50	557 04	4 00	.....	2,036 80	.....	81 47	2,036 80	81 47	.....	.....	131 47
Totals.....	14 950	215,005 46	4,693 47	+233,846* *23,004	925,415 71	29,017	37,016 63	719,801 11	28,792 01	205,614 60	29,017	29,742 01
1893.												
Ontario.....	9 700	146,982 30	2,000 20	+234,067* *24,040	545,924 81	30,873	21,836 98	409,752 53	16,390 49	135,162 28	30,873	17,090 49
Quebec.....	6 400	85,191 81	1,639 20	(+120,899) *14,810	316,305 72	17,571	12,652 19	257,060 79	10,282 36	59,244 93	17,571	10,682 36
New Brunswick.	1 50	139 59	.....	.....	705 47	.....	28 22	705 47	28 22	.....	.....	105 18
Totals	16 1150	232,313 70	3,639 40	+354,966* *38,850	862,936 00	48,444	34,517 39	667,528 79	26,701 07	195,407 21	48,444	27,878 03

+ Lbs. of nitric acid.
* Lbs. of mercury.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALL,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 25.—STATEMENT showing the Transactions in Vinegar, in the bonded Manufactories, in the Dominion of Canada, during the Year ended 30th June, 1898.

DIVISIONS.	On hand, 1st July, 1892.	Manufactured during the year.	Totals.	Removed from Factory.	On hand, 30th June, 1898.	Totals.
	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
Hamilton, Ont.	48,804.38	146,978.92	195,783.30	143,639.92	52,143.38	195,783.30
Kingston " .....	.....	34,265.39	34,265.39	22,969.66	11,295.73	34,265.39
Toronto " .....	.....	364,680.50	364,680.50	364,680.50	.....	364,680.50
Montreal, Que.	49,651.34	258,343.01	307,994.35	284,532.80	23,461.55	307,994.35
Quebec " .....	.....	57,962.71	57,962.71	57,962.71	.....	57,962.71
St. John, N.B. ....	.....	705.47	705.47	705.47	.....	705.47
Totals	98,455.72	862,936.00	961,391.72	874,491.06	86,900.66	961,391.72

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1898.

No. 26.—WAREHOUSE Return for the Year ended 30th June, 1893.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1898.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE Warehouse Return for the Years ended 30th June, 1892 and 1893.

Remaining in Warehouse from last Year.	PLACED IN WARE- HOUSE.		TOTALS.		PROVINCES.	ENTERED FOR CONSUMPTION.		Vinegar Exported.	Crude Fulminate Exported.	REMAINING IN WAREHOUSE.		TOTALS.	
	Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.		Vinegar.	Duty.			Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.
			Gallons.	Lbs.		Gallons.	\$ cts.	Gallons.	Lbs.	Gallons.	Lbs.	Gallons.	Lbs.
33,173-11	111,552-51	29,017	144,725-62	29,017	1892.	97,121-24	3,884-85		29,017	47,604-38		144,725-62	29,017
33,118-99	94,062-09		127,181-08		Ontario.....	98,882-15	3,955-30			28,298-93		127,181-08	
					Quebec.....								
66,292-10	205,614-60	29,017	271,906-70	29,017	Totals.....	196,003-39	7,840-15		29,017	75,903-31		271,906-70	29,017
					1893.								
47,604-38	136,162-28	30,873	183,766-66	30,873	Ontario.....	124,324-65	4,972-96		30,873	59,442-01		183,766-66	30,873
28,298-93	59,244-93	17,571	87,543-86	17,571	Quebec.....	79,980-37	3,199-22	191-20	10,363	7,372-29	7,208	87,543-86	17,571
75,903-31	195,407-21	48,444	271,310-52	48,444	Totals.....	204,305-02	8,172-18	191-20	41,236	66,814-30	7,208	271,310-52	48,444
Total duty collected, ex-Manufactory and ex-Warehouse.....													1892.
do on Licenses.....													\$ 37,387-92
													1893.
													\$34,900-21
													1,150-00
													<u>\$36,050-21</u>

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.E. MIALL,
Commissioner.

APPENDIX (A)—*Continued*—METHYLATED SPIRITS.

No. 28 (A).—STATEMENT showing quantity of Raw Material on hand at beginning and end of year, and brought in and used during the year 1892-93.

Names of Articles.	Stock on hand 1st July, 1892.	Brought in during the year.	Total to be accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand 30th June, 1893.	Total accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol	3,042·10	99,193·44	102,235·54	98,145·68	.....	4,089·86	102,235·54
Wood naphtha.	4,818·90	29,860·18	34,679·08	33,632·88	8·39	1,037·81	34,679·08

(B).—STATEMENT showing quantity of Raw Material used and Methylated Spirits produced therefrom.

Alcohol used (Statement A).	Wood Naphtha used (Statement A).	Methylated Spirits used (Statement C).	Total to be accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
98,145·68	33,632·88	.....	131,778·56	131,036·19	742·37	·56	131,778·56

(C).—STATEMENT showing quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand.	Manufactured as above, (Statement B).	Brought in.	Total to be accounted for.	Sold.	Used in Methylated Spirits Warehouse	Re-used in manufacture of Methylated Spirits.	Stock on hand.	Total accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
5,846·73	131,036·19	.....	136,882·92	134,640·37	.....	.....	2,242·55	136,882·92

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX A—Continued.

No. 29.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Quebec, during the Year ended 30th June, 1893.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons Standard.	Rates.			Cullers' Fees.	Total accrued.
				Office Fees.	Cullers' Fees.	Total Fees.		
			Tons. Pts.	Cts.	Cts.	Cts.	\$ cts.	\$ cts.
35,420 7,807 1 8 85 5 12 5,491 161 667 289 24 74 89 261 6	Waney white pine do ash do red pine do oak do elm do basswood do butternut do birch do maple do hickory do whitewood do spruce do walnut do cherry do chestnut do balm of Gilead	Stringed do do do do do do do do do do do do do do do do	51,565.10 5,685.15 1.23 11.19 81.13 5.10 11.01 2,865.16 210.09 415.24 431.01 18.15 44.31 40.08 240.15 8.06	7 ¹ / ₂	.....	.....	.....	4,621 22
			61,616.16					
43,475	White pine.	Measured...	48,874.12	5	.....	.....	.....	2,443 71
9,982 15,988 11,632 116 32 6,926 9 533	Red pine Oak Elm Ash Tamarack Birch Maple Hickory	do do do do do do do do	9,872.24 26,613.32 13,423.20 65.13 24.19 2,961.20 10.33 540.12					

4 Spruce.....	do	2 80							
1 Whitewood.....	do	2 37							
		53,527 09			6 1/2			3,532 79	3,532 79
524 Standard staves.....	Culled.....	0 5 2 21			3 50			1 99	1 99
18,830 West India staves.....	do	15 6 3 20			1 62			25 42	25 42
3,643 Barrel staves.....	do	3 0 1 13			1 13 1/2			3 44	3 44
								10,628 57	10,628 57
Deduct for fractions.....								0 42	0 42
Total.....								10,628 15	10,628 15

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued.

No. 29.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Quebec, during the Year ended 30th June, 1893.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons Standard.	Rates.			Office Fees.	Cullers' Fees.	Total accrued.
				Office Fees.	Cullers' Fees.	Total Fees.			
			Tons. Pts.	Cts.	Cts.	Cts.	\$ cts.	\$ cts.	\$ cts.
35,420	Waney white pine	Stringed	51,566.10						
7,807	do ash	do	5,665.15						
1	do red pine	do	1.23						
8	do oak	do	11.19						
85	do elm	do	81.13						
5	do basswood	do	5.10						
12	do butternut	do	11.01						
5,491	do birch	do	2,865.16						
161	do maple	do	210.09						
667	do hickory	do	415.24						
289	do whitewood	do	431.01						
24	do spruce	do	18.15						
74	do walnut	do	44.31						
89	do cherry	do	40.08						
261	do chestnut	do	240.15						
6	do balm of Gilead	do	8.06						
			61,616.16	7 1/2			4,621 22		4,621 22
43,475	White pine	Measured	48,874.12	5			2,443 71		2,443 71
9,982	Red pine	do	9,872.24						
15,968	Oak	do	26,613.32						
11,632	Elm	do	13,423.20						
116	Ash	do	65.13						
32	Tamarack	do	24.19						
6,928	Birch	do	2,961.20						
9	Maple	do	10.33						
533	Hickory	do	549.12						

4 Spruce	do ..	2 30	6 10	.....	.....	8,532 79
1 Whitewood	do ..	2 37	.....	.....	.....	.....
		53,527 09	.....	.....	.....	.....
524 Standard staves	Culled	0 5 2 21	3 50	.....	.....	1 99
18,890 West India staves	do ..	15 6 3 20	1 62	.....	.....	26 42
3,643 Barrel staves	do ..	3 0 1 13	1 13 1/2	.....	.....	3 44
	
Deduct for fractions .....	.....	.....	.....	.....	.....	10,628 57
Total .....	.....	.....	.....	.....	.....	0 42
		.....	.....	.....	.....	10,628 15

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX A—Continued.

No. 30.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Montreal, Lachine and Sorel, during the Year ended 30th June, 1893.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons, Standard.	Rate.	Office Fees.	Cullers' Fees.	Total accrued.
			Tons. Pts.	Cents.	\$ cts.	\$ cts.	\$ cts.
3,458	Square pine.....	Measured.....	2,455 23				
2,548	Round pine.....	do.....	2,317 22				
782	Flat pine.....	do.....	492 31				
			5,265 36	5	.....	263 30	263 30
519	Square and waney pine.....	do.....	529 18	7½	.....	39 71	39 71
1,875	Round tamarack.....	do.....	1,168 18	3½	.....	40 90	40 90
5,350	Flat tamarack.....	do.....	2,811 34				
30	Round maple.....	do.....	33 30				
			2,845 24	6½	.....	187 82	187 82
510	Round tamarack.....	do.....	385 01				
3,160	do pine.....	do.....	2,387 30				
814	Cedars.....	do.....	494 23				
450	Flat tamarack.....	do.....	275 25				
215	do pine.....	do.....	145 37				
19,711	Total.....		3,688 36	80	.....	118 05	118 05
					.....	649 78	649 78

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX A—Continued.

No. 81.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Three Rivers, during the Year ended 30th June, 1898.

Pieces.	Description of Timber.	Measured, culled and counted.	Standard.	Rate.	Office Fees.	Cullers' Fees.	Total accrued.
				Cents.	\$ cts.	\$ cts.	\$ cts.
17,900	Pine deals	Culled	179	60	17 90	89 50	107 40
18,000	Spruce deals	do	180	60	18 00	90 00	108 00
35,900	Total				35 90	179 50	215 40

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1898.

E. MIALI,
Commissioner.

APPENDIX

Dr.

No. 82.—HYDRAULIC and other Rents, &c.,

Balances due on 1st July, 1892.	Rents and Interest accrued up to 30th June, 1893.	Total.	Number.	Location.	Original Lessee.	Present Occupant.
\$ cts.	\$ cts.	\$ cts.				
100 00	100 00	100 00	1	Ottawa River...		J. R. Booth.....
50 00	50 00	50 00	2	do	Thompson & Perkins.....	do
300 00	300 00	300 00	3	do	Lyman Perkins.....	do
300 00	300 00	300 00	4	do	Jno. McKay & Co.....	R. Blackburn <i>et al</i>
100 00	100 00	100 00	5	do	J. & J. Petrie.....	Mrs. M. Petrie.....
100 00	100 00	100 00	6	do	P. H. & L. R. Church...	The Chaudière Electric Light Co.....
300 00	300 00	300 00	7	do		Ottawa Electric Ry. Co
200 00	200 00	200 00	8	do	Perley and Pattée.....	Perley & Pattée.....
100 00	100 00	100 00	9	do	J. M. Currier.....	N. S. Blaisdell.....
900 00	900 00	900 00	10	do	Harris, Bronson & Co...	The Bronson & Weston Lumber Co.....
200 00	200 00	200 00	11	do	Levi Young.....	Ottawa Electric Ry. Co.
104 00	104 00	104 00	12	do		J. R. Booth.....
10 00	10 00	10 00	13	do		Bronson & Weston
100 00	100 00	100 00	14	do		do
96 00	96 00	96 00	15	do		J. R. Booth.....
8 00	8 00	8 00	16	do	J. M. Coutlee.....	Mary Conroy.....
570 84		570 84	17	do		Jno. Rochester.....
150 00	25 00	175 00	18	do		Nérée Tétreau.....
200 00		200 00	19	do	Hon. J. Skead.....	
96 00		96 00	20	do	do	
			21	do	G. A. Grier.....	Pierce & Co.....
700 00	40 00	740 00	22	do		D. Carmichael.....
380 00		380 00	23	do		John Rankin.....
	150 00	150 00	24	do	J. R. Booth.....	
5 00	5 00	10 00	25	do	Colin Dewar.....	
	50 00	50 00	26	do	Bronson & Weston	
1 00	1 00	1 00	1	St. Lawrence R.	Que. Har. Commissioners	
8 00	1 00	9 00	2	do	L. T. Piuze.....	
	25 00	25 00	3	do	Rich. and Ont. Nav. Co.	
1 00	1 00	1 00	4	Corp. of Quebec		
5 00	5 00	5 00	5	Richibucto Har.	Wm. Hudson.....	
1 00	1 00	1 00	6	Rondeau do	School Trustees.....	
	1 00	1 00	7	Collingwood do	Great North. Transit Co.	
220 00		220 00	8	Fort Francis....	S. H. Fowler.....	Rainy Lake Lumber Co
	2 00	2 00	9	Ottawa.....	E. G. Laverdure.....	
	1 00	1 00	10	Walkerton, Ont.	David Robertson & Jno. Rowland.....	
165 00		165 00	11	British Columbia	A. Peel.....	
90 00		90 00	12	do	Jonathan Maury.....	
	25 00	25 00	13	do	Roderick Finlayson....	
	25 00	25 00	14	do	Joseph Spratt.....	
	50 00	50 00	15	do	Corp. New Westminster.	
	1 00	1 00	16	do	Bank of British Columbia	
	1 00	1 00	17	do	W. Dodd.....	
	12 00	12 00	18	do	D. W. Gordon.....	
	5 00	5 00	19	do	S. Williams.....	
	5 00	5 00	20	do	Geo. A. Huff.....	

A—Continued.

Lessees' Accounts, 1892-93.

Cr.

Description of Property.	Number.	Date to which the Account is made up.	Written off by Authority.	Paid during Fiscal Year.	Balance due 30th June, 1893.	Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière St., service ground...	1	July 1, 1893			100 00	100 00
Lot D do do	2	do			50 00	50 00
Lots E, F and G, South Head St. do	3	Jan. 1, 1893		300 00		300 00
Lots H, I and J, Grist Mill, South Head St. do	4	do		300 00		300 00
Lot K, Fanning Mill, South Head St.	5	do		100 00		100 00
Lot L, service ground do	6	do		100 00		100 00
Lots Q, R & T, service ground, North Middle St.	7	do		300 00		300 00
Lots M, N, O and P do (no water used)...	8	do		200 00		200 00
Lot S, service ground	9	do		100 00		100 00
Lots U, V, W, X, Y and Z, ground service...	10	July 1, 1893		900 00		900 00
Two strips of land	11	Jan. 1, 1894		200 00		200 00
Lumber yard at head of slides	12	Sept. 20, 1893		104 00		104 00
Bridge over slides	13	July 1, 1893		10 00		10 00
Strip of land, Amelia Island	14	Jan. 1, 1894		100 00		100 00
Reserve, head of Chaudière Island	15	do			96 00	96 00
Small island, Deschênes Rapids	16	Jan. 1, 1893		8 00		8 00
Portion of lot 39, Concession A, Nepean	17	Feb. 1, 1885			570 84	570 84
Excavated channel, slide and two dams, Little Chaudière	18	Mar. 1, 1893		150 00	25 00	175 00
Water lots, opposite lot 30, Con. A, Nepean	19	Dec. 1, 1881			200 00	200 00
Three small islands	20	May 1, 1882			96 00	96 00
Covering over portion of Ottawa slides	21	Nov. 10, 1893				
Water lot, Calumet	22	July 1, 1893			740 00	740 00
East portion of Hawley's Island	23	June 30, 1881			380 00	380 00
Piece of land, south-west end of Union Bridge	24	Nov. 12, 1893		150 00		150 00
do on Victoria Island	25	June 15, 1894			10 00	10 00
do south side of Middle St., Victoria Is.	26	Aug. 31, 1893		50 00		50 00
Small lot of land near Custom House, Quebec	1	Sept. 1, 1893		1 00		1 00
do for an office, Riv. du Loup, P.Q.	2	July 1, 1893	9 00			9 00
Roadway from pier, at Coteau Landing	3	do		25 00		25 00
Old Provincial Govt. building lot, on Mtn. hill	4	June 25, 1894			1 00	1 00
Piece of land at North Beach	5	June 30, 1893		5 00		5 00
Use of old log house, formerly used as Custom House, Shrewsbury, Ont.	6	Sept. 11, 1892		1 00		1 00
Use of old breakwater for storing coal	7	Feb. 5, 1894		1 00		1 00
Lot near town of Alberton	8	May 30, 1893	220 00			220 00
South-east ¼ lot No. 8, Ottawa	9	Dec. 18, 1893		2 00		2 00
Right of way over strip of land	10	April 27, 1894			1 00	1 00
Portion of Assay Office, New Westminster	11	June 30, 1881			165 00	165 00
do do	12	do			90 00	90 00
Privilege to erect two bulkheads, Rock Bay, Victoria Harbour	13	June 1, 1894		25 00		25 00
Privilege to build a wharf opposite his own property, Victoria Harbour	14	do		25 00		25 00
Two lots of land for C.P.R. purposes	15	May 12, 1894		50 00		50 00
Right of drainage through Govt. property, Nanaimo	16	Dec. 1, 1893		1 00		1 00
Old Government House, Yale	17	July 24, 1892		1 00		1 00
Beach lots A, C, E & F, front of Govt. Reserve, and lots A, B, C, & D, front of lots 7, 8 & 9, Nanaimo Harbour	18	Aug. 27, 1893		12 00		12 00
Frontage on lot No. 7, block M, Victoria	19	July 16, 1893			5 00	5 00
Permission to build a wharf on lot A, block 2, on Somas River, Alberni	20	Aug. 12, 1893		5 00		5 00

DR.

No. 32.—HYDRAULIC and other Rents, &c.,

Balances due on 1st July, 1892.	Rents and Interest accrued up to 30th June, 1893.	Total.	Number.	Location.	Original Lessee.	Present Occupant.
\$ cts.	\$ cts.	\$ cts.				
2 00	2 00	2 00	21	British Columbia	Canadian Pacific Ry. Co.	
250 00	250 00	250 00	22	do	John Wilson	
20 00	10 00	30 00	23	Rivière du Lièvre	Dominion Phosphate Co.	
1 00	1 00	1 00	24	Charlotte town, P. E. I.	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop Macdonald
20 00	20 00	20 00	25	Rivière St. Maurice, P. Q.	The Laurentides Pulp Co. (Limited)	
2,604 84	3,683 00	6,287 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893

Lessees' Accounts, 1892-93—*Concluded.*

CR.

Description of Property.	Number.	Date to which the Account is made up.	Written off by Authority.	Paid during Fiscal Year.	Balance due 30th June, 1893.	Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
Portion of Custom House lot, New Westminster	21	April 14, 1894	...	2 00	.....	2 00
Lot 1, block 13, corner Begbie and Columbia Streets, New Westminster.....	22	May 12, 1894	.....	250 00	.....	250 00
Permission to erect a landing at Little Rapids, Rivière du Lièvre.....	23	April 30, 1894	.....	.....	30 00	30 00
Leave to connect drain to main service of public buildings.....	24	May 6, 1894	.....	1 00	.....	1 00
Tract of land, Châte de la Grand'Mère, St. Maurice River.....	25	June 17, 1894	.....	.....	20 00	20 00
			229 00	3,479 00	2,579 84	6,287 84

E. MIALI,
Commissioner.

DR.

No. 82.—HYDRAULIC and other Rents, &c.—

Balances due 1st July, 1892.	Accrued year ended 30th June, 1893.	Total.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.	\$ cts.			
12,092 83	12,092 83	1	Hamilton and Port Dover Road	Choat & Kern
433 34	433 34	2	Bonner's property, Quebec	Timothy Sullivan, now M. Murphy
333 34	333 34	3	.....	John Bailey, now Alex. Powell
300 00	300 00	4	.....	Abraham Thompson
147 80	147 80	5	.....	John Boomer
248 40	248 40	6	.....	John Garbatz, now J. C. Nolan
154 80	154 80	7	.....	N. H. Bowen
600 00	600 00	8	.....	Estate Robert Reid
333 33	333 33	9	.....	John Chevalier
533 33	533 33	10	.....	Daniel Holden
333 33	333 33	11	.....	George Creeley
63 00	63 00	12	.....	Thomas McAdam
15,573 50	15,573 50			
					LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road	Choat & Kern (matured)
558 00	558 00	2	Bonner's property, Quebec	Timothy Sullivan, now M. Murphy
120 00	120 00	3	.....	John Bailey, now Alex. Powell
306 00	306 00	4	.....	Abraham Thompson
155 22	155 22	5	.....	John Boomer
275 82	275 82	6	.....	John Garbatz, now J. C. Nolan
208 95	208 95	7	.....	N. H. Bowen
828 00	828 00	8	.....	Estate Robert Reid
190 00	190 00	9	.....	John Chevalier
298 68	298 68	10	.....	Daniel Holden
35 91	35 91	11	.....	George Creeley
100 00	100 00	12	.....	Thomas McAdam
100 00	100 00	13	.....	Joseph Brook, tenant
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

Lessees' Accounts, 1892-93—*Concluded.*

CR.

Description of Property.	Number.	Date to which the account is made up.	Paid during fiscal year.	Balances due 30th June, 1893.	Total.
			\$ cts.	\$ cts.	\$ cts.
Hamilton and Port Dover Road and Caledonia Bridge.	1			12,092 83	12,092 83
Lot No. 1 Wolfe street.	2			433 34	433 34
do 9 do	3			333 34	333 34
do 49 do	4			300 00	300 00
do 73 and 74 Tower street.	5			147 80	147 80
do 64 Wolfe street and 211 and 252 Ware street.	6			248 40	248 40
do 67 and 68 Monument street.	7			154 80	154 80
do 22 and 23 Wolfe street.	8			600 00	600 00
do 32 Wolfe street.	9			333 33	333 33
do 65 and 66 Wolfe street	10			533 33	533 33
do 31 Wolfe street	11			333 33	333 33
do 135 Church street	12			63 00	63 00
				15,573 50	15,573 50
	1	June 30, 1874		6,298 25	6,298 25
Lot No. 1 Wolfe street.	2	May 1, 1889.		558 00	558 00
do 9 do	3	do		120 00	120 00
do 49 do	4	do		306 00	306 00
do 73 and 74 Tower street.	5	do		155 22	155 22
do 64 Wolfe street and 211 and 252 Ware street.	6	do		275 82	275 82
do 67 and 68 Monument street.	7	do		208 95	208 95
do 22 and 23 Wolfe street	8	do		828 00	828 00
do 32 Wolfe street.	9	Nov. 1, 1863.		190 00	190 00
do 65 and 66 Wolfe street	10	do		298 68	298 68
do 31 Wolfe street.	11	do		35 91	35 91
do 135 Church street.	12	do		100 00	100 00
Monument Hotel	13	do		100 00	100 00
				9,474 83	9,474 83

E. MIALl, \

Commissioner.

APPENDIX B.

No. 1.—DETAILS of Excise Expenditure for the Year ended 30th June, 1893.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
Belleville.				
McAllister, A.	Salary as Collector for the year.	31 96	1,568 04	
Spereman, J. J.	do Special Class Exciseman for the year	30 00	1,470 00	
Pole, C. W.	do Deputy Collector for the year	24 00	1,176 00	
McCoy, Wm.	do 1st Class Exciseman for the year.	18 31	895 44	
McCuaig, A. F.	do Deputy Collector for the year.	15 00	735 00	
	Salaries	119 27	5,844 48	
	Contingencies.		434 16	6,278 64
Brantford.				
Spence, John.	Salary as Collector for the year.	31 96	1,568 04	
Sinon, E. H.	do Deputy Collector for the year.	21 00	1,029 00	
Fraser, G. J.	do do do	19 96	980 04	
Hart, P. D.	do 2nd Class Exciseman for the year.	16 96	833 04	
Henwood, Geo.	do Accountant, 1st July to 31st Oct.	5 64	277 68	
Hawkins, A. C.	do 3rd Class Exciseman for the year.	12 00	588 00	
	Salaries	107 52	5,275 80	5,833 08
	Contingencies		557 28	
Cornwall.				
Mulhern, M. M.	Salary as Collector for the year.	18 00	882 00	969 00
	Contingencies.		87 00	
Guelph.				
Powell, J. B.	Salary as Collector for the year.	36 00	1,764 00	
Bouteiller, G.	do Special Class Exciseman for the year.	30 00	1,470 00	
Till, T. M.	do Deputy Collector for the year.	25 96	1,274 04	
Woodward, G. W.	do Special Class Exciseman for the year.	24 00	1,176 00	
Lynes, K.	do do do	24 00	1,176 00	
Broadfoot, S.	do Accountant for the year.	19 96	980 04	
Bish, P.	do 1st Class Exciseman for the year.	19 75	969 00	
Gow, J. E.	do 2nd do 1st July to 31st August.	2 96	145 78	
MacIntyre D.	do 2nd do for the year.	16 17	790 08	
Erb, A. A.	do 3rd do do	15 00	735 00	
Howie, A.	do 3rd do do	15 00	735 00	14,056 02
Bowman, A.	do 3rd do do	12 60	617 40	
Johnson, J. J.	do 3rd do do	11 34	577 36	
O'Donohue, M. J.	do 3rd Class Exciseman for the year.	9 49	546 93	
Foster, Henry.	do Probationary Exciseman, 20th May, to 30th June.	1 73	56 05	
	Salaries.	263 96	13,012 68	
	Contingencies.		1,043 34	
Hamilton.				
Miller, W. F.	Salary as Collector for the year.	36 00	1,764 00	
McPherson, A. F.	do Accountant do	28 04	1,371 96	
Donaghy, Wm.	do Special Class do	28 04	1,371 96	
Baby, W. A. D.	do do do	28 04	1,371 96	
Conway, B. J.	do do 1st Aug. to 30th June.	27 16	1,331 16	
Cameron, D. M.	do do 1st Sept. to 30th June.	25 00	1,225 00	
Ross, S. F.	do Deputy Collector for the year.	25 96	1,274 04	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Hamilton—Concluded.</i>				
Hier, B.	Salary as Special Class Exciseman, 1st July to 31st Aug.	4 32	212 34	
O'Brien, J. F.	do 1st Class Exciseman for the year.	19 75	969 00	
Allen, G. A.	do 1st do 1st July to 31st Aug.	2 96	145 78	
Crawford, W. P.	do 2nd do for the year.	16 96	833 04	
Egener, A.	do 2nd do do	16 96	833 04	
Hobbs, G. N.	do 2nd do do	16 96	833 04	
Courtney, J. J.	do 2nd do do	16 96	833 04	
Logan, John.	do 2nd do do	16 96	833 04	
Amor, Wm.	do 2nd do do	16 96	833 04	
Dumbrille, R. W.	do 2nd do do	16 17	790 08	
Irwin, Robt.	do 2nd do do	16 17	790 08	
McKay, G. W.	do 3rd do do	15 00	735 00	
Weir, Jas.	do 2nd do 1st Sept. to 30th June	13 49	658 40	
Beasley, R. S.	do Messenger, 1st July to 31st Jan.	2 87	230 44	
	Salaries.	390 73	19,239 44	
	Contingencies.		1,092 49	
	<i>Kingston.</i>			20,331 93
Rowland, F.	Salary as Collector for the year.	31 96	1,568 04	
Dickson, C. T.	do Accountant, 1st July to 31st Dec.	12 00	588 00	
Grimason, T.	do Deputy Collector for the year.	22 04	1,077 96	
Hanley, A.	do Asst. Accountant do	19 96	980 04	
Browne, G. W.	do 2nd Class Exciseman do	16 96	833 04	
O'Donell, J.	do 3rd do do	15 00	735 00	
Lyons, E.	do 3rd do do	14 40	705 60	
Hamilton, C. M.	do 3rd do for July.	1 15	56 35	
Fahey, Ed.	do 3rd do for the year.	7 96	392 04	
McFarland, C. D.	do 3rd do do	9 49	546 93	
Earle, R. H.	do Special Class Exciseman, 1st Jan. to 30th June	12 00	588 00	
	Salaries.	162 92	8,071 00	
	Contingencies.		801 48	
	<i>London.</i>			8,872 48
Alexander, T.	Salary as Collector for the year.	36 00	1,764 00	
Davis, T. G.	do Deputy Collector for the year.	30 00	1,470 00	
Power, T. A.	do do do	25 20	1,234 00	
Moore, Wm.	do 1st Class Exciseman for the year.	19 96	980 04	
McSween, J.	do 1st do do	19 96	980 04	
Hicks, W. H.	do 1st do do	19 96	980 04	
Coles, F. H.	do Assistant Accountant do	19 96	980 04	
Girard, I.	do 1st Class Exciseman do	19 96	980 04	
Stewart, J.	do 1st do do	19 96	980 04	
Lee, E.	do 1st do do	19 75	969 00	
Taylor, J. F.	do 2nd do do	16 96	833 04	
Rowland, E.	do 2nd do do	16 96	833 04	
Yates, J. M.	do 2nd do do	16 96	833 04	
Neelands, H.	do 3rd do 1st June to 31st Dec.	7 50	367 50	
Wilson, D.	do 3rd Class Exciseman for the year.	14 49	710 17	
Bayard, G. A.	do 3rd do do	13 20	646 80	
Webbe, C. E. A.	do 3rd do do	12 00	588 00	
Tracy, J. P.	do 3rd do 3rd Aug. to 30th June	8 03	488 17	
	Salaries.	336 81	16,617 80	
	Contingencies.		1,160 19	
				17,777 99

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	<i>Ottawa.</i>	\$ cts.	\$ cts.	\$ cts.
Battle, M.	Salary as Collector for the year.	31 96	1,568 04	
Henry, J. M. B.	do Deputy Collector for the year.	24 00	1,176 00	
Slattery, R.	do 1st Class Exciseman for the year.	19 75	969 00	
Bedard, W. G.	do 3rd do 1st July to 26th Aug.	10 49	515 16	
Lett, F. P. A.	do Accountant, 27th Aug. to 28th Feb.	15 00	735 00	
Waller, J.	do 3rd Class Exciseman for the year.	12 60	607 71	
Doyle, J. E. H.	do 3rd do do 1st Sept. to 30th June.	7 12	442 84	
	Salaries.	120 92	6,013 75	
	Contingencies.		213 02	6,226 77
	<i>Owen Sound.</i>			
Graham, W. J.	Salary as Collector for the year.	19 96	980 04	
Nichols, J. T.	do Deputy Collector for the year.	19 96	980 04	
Lang, V.	do 3rd Class Exciseman do.	15 00	735 00	
Chisholm, W. N.	do Deputy Collector do.	6 32	493 68	
	Salaries.	61 24	3,188 76	
	Contingencies.		797 16	3,985 92
	<i>Perth.</i>			
Kellock, D.	Salary as Collector, 1st July to 31st Jan.	16 31	800 31	
Dickson, C. T.	do Act. Collector, 1st Jan. to 30th June.	12 00	588 00	
Mason, F.	do Special Class Exciseman for the year.	30 00	1,470 00	
McKimm, U. H.	do Deputy Collector do.	13 96	686 04	
Devine, F. M.	do do do.	4 96	395 04	
Harty, M. J.	do do do.	4 96	395 04	
	Salaries.	82 19	4,334 43	
	Contingencies.		871 43	5,205 86
	<i>Peterborough.</i>			
Hall, J. J.	Salary as Collector for the year.	24 00	1,176 00	
Cahill, Thos.	do Deputy Collector for the year.	19 96	980 04	
Bickle, J. W.	do do do.	13 96	686 04	
Knowlson, J. B.	do do do.	13 96	686 04	
Howden, R.	do do do.	13 96	686 04	
	Salaries.	85 84	4,214 16	
	Contingencies.		574 07	4,788 23
	<i>Port Arthur.</i>			
Ironside, G. A.	Salary as Collector for the year.	20 00	980 00	
	Contingencies.		184 89	1,164 89

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-98—Continue

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	<i>Prescott.</i>	\$ cts.	\$ cts.	\$ cts.
Dumbrille, J.	Salary as Collector for the year	36 00	1,764 00	
Gerald, W. H.	do Special Class Exciseman for the year	30 00	1,470 00	
Conway, B. J.	do do for July	2 33	114 33	
Keilty, Thos.	do Deputy Collector for the year	25 96	1,274 04	
Macdonald, A. B.	do 1st Class Exciseman do	17 82	874 68	
Boyd, S. J.	do Deputy Collector do	16 04	783 96	
Ferguson, J.	do 3rd Class Exciseman do	15 00	735 00	
Marshall, F.	do do do	15 00	735 00	
Johnston, G. E.	do do do	15 00	735 00	
Keeler, G. S.	do do do	14 40	706 60	
Boyle, P.	do do do	12 60	617 40	
Gow, J. E.	do 2nd do 1st Sept. to 30th June	14 86	728 90	
	Salaries	215 01	10,537 91	
	Contingencies		430 59	10,968 50
	<i>Stratford.</i>			
Caven, A.	Salary as Collector for the year	31 96	1,568 04	
Rennie, G.	do Deputy Collector for the year	24 00	1,176 00	
Dingman, N. J.	do Special Class Exciseman for the year	24 00	1,176 00	
Spence, F. H.	do 1st Class Exciseman do	19 96	980 04	
Clark, A. F.	do Accountant do	19 96	980 04	
Caven, J. McD	do 3rd Class Exciseman do	12 60	617 40	
	Salaries	132 48	6,497 52	
	Contingencies		435 49	6,933 01
	<i>St. Catharines.</i>			
Hesson, C. A.	Salary as Collector for the year	24 00	1,176 00	
Schram, B.	do Deputy Collector for the year	24 00	1,176 00	
Cox, J. E.	do Special Class Exciseman 1st July to 30th April	20 00	980 00	
Milliken, E.	do 2nd Class Exciseman for the year	16 96	833 04	
Flynn, J. P.	do Exciseman 1st May to 30th June	3 36	163 34	
	Salaries	88 32	4,328 38	
	Contingencies		372 36	4,700 74
	<i>Toronto.</i>			
Stratton, W. C.	Salary as Collector for the year	43 96	2,156 04	
Dudley, W. H.	do Special Class Exciseman for the year	31 96	1,568 04	
Bennett, Jas.	do Deputy Collector do	30 00	1,470 00	
Blair, J. B.	do Accountant do	28 04	1,371 96	
Rogerson, J. M.	do Special Class Exciseman do	24 00	1,176 00	
Dawson, W.	do do do	24 00	1,176 00	
Earle, R. H.	do Special Class Exciseman, 1st July to 31st December	12 00	588 00	
Metcalf, W. F.	do Special Class Exciseman for the year	24 00	1,176 00	
Boomer, J. B.	do Accountant do	22 04	1,077 96	
Shanacy, M.	do Deputy Collector do	22 04	1,077 96	
Coleman, C.	do do do	19 96	980 04	
Brown, J. J.	do 1st Class Exciseman do	19 96	980 04	
Iler, B.	do Special Class Exciseman, 1st September to 30th June	21 64	1,061 70	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Toronto—Concluded.</i>				
Cosgrove, J. J.	Salary as Dep'y Collector, 1st July to 6th Dec.	8 56	421 53	
Henderson, W.	do 1st Class Exciseman, 1st July to 15th May; Assistant Accountant, 16th May to 30th June.	20 68	1,017 20	
Evans, G. T.	do 1st Class Exciseman for the year.	19 96	980 04	
Weyms, C.	do do do do	19 96	980 04	
Helliwell, H. N.	do do do do	19 75	969 00	
McDonald, J. A.	do do do do	19 75	969 00	
Dick, J. W.	do do do do	19 77	966 48	
O'Leary, T. J.	do do do do	19 54	957 96	
Goodman, A. W.	do do do do	19 54	957 96	
Westman, Thos.	do do do do	19 54	957 96	
Jamieson, R. C.	do do do do	18 31	895 44	
Flynn, D. J.	do do do do	18 31	895 44	
Walsh, D. J.	do do do do	17 82	874 68	
Taylor, G. W.	do do do do	17 82	874 68	
Davis, Jas.	do do do do	17 82	874 68	
Barber, J. S.	do 2nd do do do	16 96	833 04	
Murray, A. E.	do do do do	16 96	833 04	
Adams, J. S.	do 3rd do do do	15 00	735 00	
Reddan, C. J.	do do do do	13 80	676 20	
Winter, A. W.	do do do do	13 20	646 80	
Murray, David	do do 1st July to 30th Nov.	5 25	257 25	
Bell, J. E.	do do for the year.	12 60	617 40	
Howard, W. W. S.	do do do do	12 00	588 00	
Jones, Andrew.	do do do do	12 00	588 00	
Graham, W. T.	do do do do	11 30	576 59	
Cook, W. R.	do do do do	9 16	540 84	
Lawder, John	do Deputy Collector for the year.	1 24	98 76	
Dodds, E. W.	do 3rd Class Exciseman, 1st Dec. to 30th June.	8 40	411 60	
Hurst, L. B.	do Messenger for the year.	4 96	395 04	
Salaries		753 56	37,249 39	
Contingencies			1,231 42	
				38,480 81
<i>Windsor.</i>				
Kenning, J. H.	Salary as Collector for the year.	43 96	2,156 04	
Gerald, C.	do Special Class Exciseman for the year	31 96	1,568 04	
Ramon, P.	do Deputy Collector do do	30 00	1,470 00	
Crowe, W.	do Special Class Exciseman do do	28 04	1,371 96	
Dunlop, C.	do Deputy Collector do do	24 00	1,176 00	
Beasley, R.	do Accountant do do	24 00	1,176 00	
Brennan, J.	do 1st Class Exciseman 1st to 26th July; Accountant 27th July to 30th June	20 88	1,024 05	
Jubenville, J. P.	do 2nd Class Exciseman for the year.	16 59	812 16	
Weir, Jas.	do 2nd do 1st July to 31st Aug	2 68	131 68	
Falconer, J.	do 3rd do for the year.	15 00	735 00	
Keogh, P. M.	do 3rd do do do	15 00	735 00	
Crotty, John	do 3rd do do do	15 00	735 00	
Cahill, J. W.	do 3rd do do do	14 40	705 60	
Bradley, C.	do 3rd do do do	12 60	617 40	
Thomas, R.	do 3rd do do do	12 60	617 40	
Brennan, D. J.	do 3rd do do do	12 60	617 40	
Marcon, F.	do 3rd do do do	12 00	588 00	
Allen, G. A.	do 1st do 1st Sept. to 30th June	14 86	728 90	
Kilroy, E. T.	do 3rd do 1st Jan. to 30th June	6 00	294 00	
Flynn, J. P.	do 1st do 1st Jan. to 30th April	6 64	326 68	
Salaries		358 81	17,586 31	
Contingencies			946 77	
				18,533 08

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-98—Continued.

To Whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Joliette.</i>				
Leprohon, R. M.	Salary as Collector for the year	19 96	980 04	
Marion, J. J. E.	do 3rd Class Excise-man for the year	12 60	617 40	
Lavallée, V. P.	do Deputy Collector do	3 72	296 28	
	Salaries	36 28	1,893 72	
	Contingencies		200 92	
				2,094 64
<i>Montreal.</i>				
Vincent, J. L.	Salary as Collector for the year	43 96	2,156 04	
Dodd, John	do Deputy Collector 1st July to 31st Dec.	15 00	735 00	
Lawlor, H.	do do do for the year	30 00	1,470 00	
Macdonald, D.	do Accountant 1st July to 31st Dec.			
	Deputy Collector 1st Jan. to 30th June	28 04	1,371 96	
Caven, W.	do Special Class Exciseman for the year	25 96	1,274 04	
Lecours, H. T.	do Assistant Accountant 1st July to 3rd May	24 31	1,191 53	
	do Accountant 4th May to 30th June			
Quinn, J. D.	do Special Class Exciseman for the year	24 00	1,176 00	
Toupin, F. X. J. A.	do do 1st July to 31st Aug.	4 00	196 00	
Baby, J. C.	do do do for the year	24 00	1,176 00	
Hudon, A.	do Exciseman for the year	19 96	980 04	
Beauchamp, J. P.	do 1st Class Exciseman for the year	19 96	980 04	
Fox, Thos.	do do do	19 96	980 04	
Fox, J. D.	do Book-keeper, 1st July to 3rd May	20 24	995 57	
	do Asst. Acct., 4th May to 30th June			
	do 1st Class Exciseman, 1st July to 25th August	19 54	957 96	
Forest, E. R.	do Cashier, 27th Aug. to 30th June			
Harwood, R. U.	do 1st Class Exciseman for July	1 60	78 60	
Hastie, W.	do Exciseman for the year	18 00	882 00	
Villeneuve, J.	do 1st Class Exciseman for the year	19 96	980 04	
Barker, C.	do 2nd do do	16 96	833 04	
Bulmer, W.	do 2nd do do	16 96	833 04	
Goron, D.	do 2nd do 1st July to 31 May	15 51	763 62	
Malo, T.	do 2nd do do for the year	16 96	833 04	
Scullion, W. J.	do 2nd do do	16 96	833 04	
Dumouchel, L.	do 2nd do do	16 96	833 04	
McClanaghan, M.	do 2nd do do	16 96	833 04	
Coleman, J. J.	do 2nd do do	16 17	790 08	
Verner, F.	do 2nd do do	16 17	790 08	
Millier, E.	do 3rd do do	15 00	735 00	
Perry, G. L.	do 3rd do do	15 00	735 00	
Manning, J.	do 3rd do do	15 00	735 00	
Baby, Joseph	do 3rd do do	15 00	735 00	
Panneton, G. E.	do 3rd do do	15 00	735 00	
Pinsonneault, A. C.	do 3rd do do	15 00	735 00	
Laporte, Geo.	do 3rd do do	15 00	735 00	
Watkins, J. A.	do 3rd do do	15 00	735 00	
Costigan, J. J. S.	do 3rd do do	15 00	735 00	
Dixon, H. G. S.	do 3rd do do	14 40	705 60	
Dodds, E. W.	do 3rd do 1st July to 30th Nov.	6 00	294 00	
Codd, H. J. S.	do 3rd do do for the year	13 20	646 80	
Reilly, J. S.	do 3rd do 1st July to 15th Mar.	13 20	646 80	
	do Book-keeper, 16th Mar. to 30th June			
Daveluy, J. P.	do 3rd Class Exciseman for the year	12 84	632 16	
O'Flaherty, E. J.	do 3rd do do	12 60	617 40	
Brabant, J. B. G. N.	do 3rd do do	12 60	617 40	
Doyle, B. J.	do 3rd do do	12 60	617 40	
Fraser, P.	do 3rd do do	12 60	617 40	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—*Continued.*

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Montreal—Concluded.</i>				
Lane, T. M.	Salary as 3rd Class Exciseman for the year....	12 60	617 40	
Belair, A.	do 3rd do do do	12 00	588 00	
MacCabe, J. M. J.	do 3rd do 1st July to 31st March.	9 00	441 00	
Scullion, P. J.	do Probationary Exciseman for the year.	6 32	493 68	
Murray, D.	do 3rd Class Exciseman, 1st Dec. to 30th June.....	7 35	360 15	
Mainville, C. P.	do 3rd Class Exciseman, 12th Dec. to 30th June	3 75	278 30	
Cullen, P.	do Messenger for the year.....	13 96	686 04	
	Salaries.....	818 12	40,397 41	
	Contingencies		4,369 92	
				44,767 33
<i>Quebec.</i>				
LaRue, Geo.	Salary as Collector for the year	33 60	1,646 40	
Cahill, J. H.	do Deputy Collector for the year.....	25 20	1,234 80	
Cameron, D. M.	do Special Class Exciseman, 1st July to 31st Aug.	5 00	245 00	
Toupin, F. X. J. A.	do Special Class Exciseman, 1st Sept. to 30th June	20 00	980 00	
Bourassa, Geo.	do Exciseman, 1st July to 30th April....	13 30	653 30	
Rouleau, J.	do 3rd Class Exciseman for the year....	15 00	735 00	
Lemoine, Jules.	do 3rd do do do	15 00	735 00	
Bourget, O.	do 3rd do do do	15 00	735 00	
Lépine, L.	do 3rd do do do	15 00	735 00	
Langlois, F. X.	do 3rd do do do	15 00	735 00	
Fahey, O.	do 3rd do do do	15 00	735 00	
Sexton, John	do 3rd do do do	13 80	676 20	
Bourassa, Jos.	do Probationary Exciseman, 1st May to 30th June.....	2 50	80 82	
	Salaries.....	203 40	9,926 52	
	Contingencies.....		1,507 85	
				11,434 37
<i>Sherbrooke.</i>				
Simpson, A. F.	Salary as Collector for the year....	24 00	1,176 00	
Pennoyer, H. J.	do 3rd Class Exciseman, 1st July to 30th Sept.	3 75	183 75	
	Salaries.....	27 75	1,359 75	
	Contingencies.....		1,167 56	
				2,527 31
<i>Sorel.</i>				
Fortier, J. J. O.	Salary as Collector for the year....	16 80	823 20	
	Contingencies.....		23 40	
				846 60
<i>St. Hyacinthe.</i>				
Boivin, C. A.	Salary as Collector for the year....	20 00	980 00	
	Contingencies.....		246 20	
				1,226 20

APPENDIX B.—No. 7.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	<i>St. Johns.</i>	\$ cts.	\$ cts.	\$ cts.
Boucher, O. N. E.	Salary as Deputy Collector, 1st July to 31st Dec., and 1st Jan. to 30th June...	14 02	685 98	
Perkins, L. A.	do Deputy Collector for the year.	5 48	434 52	
Gatien, L.	do 3rd Class Exciseman do	13 44	661 56	
	Salaries	32 94	1,782 06	
	Contingencies.		378 11	
				2,160 17
	<i>Terrebonne.</i>			
Desroches, D.	Salary as Collector for the year.	13 96	686 04	
Fiset, A.	do Deputy Collector for the year.	2 48	197 52	
	Salaries.	16 44	883 56	
	Contingencies.		110 11	
				993 67
	<i>Three Rivers.</i>			
Hébert, C. D.	Salary as Collector for the year.	22 04	1,077 96	
Duplessis, C. Z.	do 3rd Class Exciseman for the year. .	15 00	735 00	
	Salaries.	37 04	1,812 96	
	Contingencies.		222 73	
				2,035 69
	<i>Chatham.</i>			
Lawlor, R. A.	Salary as Collector for the year.	24 00	1,176 00	
	Contingencies.		57 50	
				1,233 50
	<i>St. John.</i>			
Atherton, R.	Salary as Collector for the year.	29 40	1,440 60	
Clark, J. Alfred.	do Deputy Collector for the year.	24 00	1,176 00	
Belyea, T. H.	do Accountant do	19 96	980 04	
McClosky, J. R.	do 2nd Class Exciseman for the year. .	15 39	753 36	
Smyth, B. B.	do 3rd do do	14 40	705 60	
Ferguson, J. C.	do 3rd do do	13 20	646 80	
Fitzpatrick, W. J.	do 3rd do do	12 00	588 00	
Hill, A. M.	do Deputy Collector do	10 04	489 96	
Dibblee, W.	do do do	3 72	296 28	
Geldart, O. A.	do 3rd Class Exciseman do	9 16	540 84	
	Salaries.	151 27	7,617 48	
	Contingencies.		451 75	
				8,069 23
	<i>Cape Breton.</i>			
McDonald, M. A.	Salary as Collector for the year.	15 00	735 00	
	Contingencies.		97 83	
				832 83

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	<i>Halifax.</i>	\$ cts.	\$ cts.	\$ cts.
Grant, H. H.	Salary as Collector for the year	31 96	1,568 04	
Standish, J. G.	do Special Class Exciseman for the year	28 04	1,371 96	
King, R. M.	do Deputy Collector do	24 00	1,176 00	
James, T. C.	do Accountant do	19 96	980 04	
Carroll, D.	do 1st Class Exciseman do	19 96	980 04	
Wainwright, F. G.	do 2nd do do	16 96	833 04	
Blethen, C. W.	do 2nd do do	16 17	790 08	
Tompkins, P.	do 3rd do do	15 00	735 00	
Hagarty, P.	do 3rd do do	15 00	735 00	
Munro, H. D.	do 3rd do do	15 00	735 00	
Hubley, H. H.	do 3rd do do	9 95	554 46	
Gorman, Arthur	do Messenger for the year	4 96	395 04	
	Salaries.	216 96	10,853 70	
	Contingencies.		866 79	11,720 49
	<i>Pictou.</i>			
Dustan, W. M.	Salary as Collector for the year	20 00	980 00	
	Contingencies		190 24	1,170 24
	<i>Charlottetown.</i>			
Nash, S. C.	Salary as Collector for the year	24 00	1,176 00	
Moore, T.	do Deputy Collector for the year.	19 96	980 04	
	Salaries.	43 96	2,156 04	
	Contingencies.		73 73	2,229 77
	<i>Winnipeg.</i>			
Costigan, H. A.	Salary as Collector for the year	43 96	2,156 04	
Christie, W. J.	do Deputy Collector for the year	30 00	1,470 00	
Gosnell, T. S.	do Accountant do	28 04	1,371 96	
Hawkins, W. C.	do do do	24 00	1,176 00	
Thomas, P.	do Deputy Collector do	18 00	882 00	
Girdlestone, R. J. M.	do do do	16 96	833 04	
Code, A.	do 2nd Class Exciseman do	16 17	790 08	
Saucier, X.	do do do	16 17	790 08	
Dowling, Thos.	do Deputy Collector do	19 96	980 04	
O'Brien, E. C.	do 3rd Class Exciseman do	12 60	617 40	
Colclough, J. W.	do Deputy Collector do	6 32	493 68	
MacCabe, J. M. G.	do 3rd Class Exciseman, 1st Apr. to 6th June	2 16	105 90	
LaRivière, A. C.	do Probationary Exciseman, 29th Apr. to 30th June	2 57	83 52	
	Salaries.	236 91	11,749 74	
	Contingencies.		2,878 35	14,628 09
	<i>Vancouver.</i>			
Miller, J. E.	Salary as Collector for the year	28 04	1,371 96	
Harvey, E. A.	do Deputy Collector for the year.	13 96	686 04	
Wolfenden, W.	do do do	13 96	686 04	
Blundell, R.	do do do	12 00	588 00	
Monteith, J. A.	do do do	3 16	246 84	
	Salaries.	71 12	3,578 88	
	Contingencies.		1,648 04	5,226 92

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	<i>Victoria.</i>	\$ cts.	\$ cts.	\$ cts.
Jones, Richard.....	Salary as Collector for the year.....	28 04	1,371 96	
Williams, Geo.	do Deputy Collector for the year.....	22 04	1,077 96	
Leighton, W. R.	do do do	6 00	294 00	
Henwood, Geo.	do 2nd Class Exciseman, 1st Nov. to 30th June.....	11 32	555 36	
	Salaries.....	67 40	3,299 28	
	Contingencies.....		1,500 17	4,799 45
	<i>DISTRICT INSPECTORS.</i>			
	<i>Ontario.</i>			
Morrow, John.....	Salary for the year.....	50 00	2,450 00	
	Contingencies.....		367 89	2,817 89
Gow, James.....	Salary for the year.....	48 00	2,352 00	
	Contingencies		661 68	3,013 68
Hamilton, W. L.	Salary for the year	50 00	2,450 00	
	Contingencies		1,009 21	3,459 21
	<i>Quebec.</i>			
Bellemare, R.	Salary for the year.....		2,499 96	
	Contingencies		277 45	2,777 41
Lemoine, J. M.	Salary for the year		2,400 00	
	Contingencies		389 86	2,789 86
	<i>Nova Scotia and Prince Edward Island.</i>			
Borradaile, R.	Salary for the year	48 00	2,352 00	
	Contingencies		1,040 80	3,392 80
	<i>New Brunswick.</i>			
Burke, T.	Salary for the year	34 00	1,666 00	
	Contingencies		531 74	2,197 74
	<i>Manitoba.</i>			
Barrett, J. K.	Salary for the year	50 00	2,450 00	
	Contingencies		1,981 15	4,431 15
	<i>British Columbia.</i>			
Gill, Wm.	Salary for the year	46 00	2,254 00	
	Contingencies		787 15	3,041 15
	<i>INSPECTOR OF DISTILLERIES.</i>			
Davis, John.	Salary for the year	56 00	2,744 00	
	Contingencies		1,094 18	3,838 18

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-98—*Continued.*

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	CHIEF INSPECTOR.	\$ cts.	\$ cts.	\$ cts.
Godson, Henry	Salary for the year	56 00	2,744 00	3,157 28
	Contingencies		413 28	
	INSPECTOR OF TOBACCO FACTORIES.			
Gerald, W. J	Contingencies for the year			452 68
	INSPECTOR OF BONDED FACTORIES.			
Morrow, John	Contingencies for the year			343 30
	<i>General Excise Contingencies.</i>			
O'Sullivan, Miss M. A.	Services for 15 days, from 5th to 23rd July, and 20 days, from 17th September to 6th October, at \$400 per annum		38 12	
McCarthy, Miss M.	Services for 7 days, from 7th to 15th December, at \$400 per annum		7 52	
Higgins, Miss M.	Services for 15 days, from 5th to 22nd December, 14 days, to 10th January, and 22 days, from 17th May, at \$400 per annum		55 27	
Glen, Miss M. M.	Services during 21 days, from 9th February to 4th March, at \$400 per annum		24 55	
Burke, Mrs. C.	Services, from 24th April to 9th May, at \$400 per annum		15 26	
Champness, F.	For services during the year at Lethbridge		50 00	
B. A. B. Note Co.	To pay for stamps supplied		20,000 00	
Lyman, Sons & Co.	Six doz. bottles, with stops		24 30	
Birkett, T.	Hardware		30 77	
Negretti & Zambra	Thermometers, &c.		492 63	
Pritchard & Andrews	Rubber Stamps, &c.		276 85	
Wiser, J. P., & Sons	Barrels for fusel-oil		50 00	
Storey & O'Connor	Lumber		88 12	
O'Connor, D., jun.	do		8 75	
Bailey, Geo.	Work and materials supplied		24 00	
Morrow, John	Expenses as witness in Seizure No. 325, Quebec		45 30	
Grant, H. H.	Expenses of C. W. Blethen at St. John for examination		26 50	
Grant, H. H.	To repay amount paid to stenographer at investigation re seizure of Beckwith & McQuinn		33 00	
C. A. Ry. Co.	Freight		12 91	
C. P. Ry. Co.	do		7 34	
McCullough, A.	Petty expenses, freight, cartage, &c.		20 75	
Hethrington, T.	Rent of house occupied by officer D. M. Cameron while in Quebec		47 53	
	Total		21,379 47	
	DEDUCT—Received from sale of hydrometers, petroleometers, pyrometers, thermometers, spirit tanks, ventilators, testing apparatus and other instruments		212 16	
	Total General Contingencies			21,167 31

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Amount paid.	Total.
	<i>Law Costs.</i>	\$ cts.	\$ cts.
Wurtele, C.J.C.....	Professional services in re Regina vs. Plante.....	25 00	
do	do Regina vs. Rivard dit		
	Dufresne	33 70	58 70
Comeau, L. H.....	do Regina vs. Tellier, Langdale & Guèvremont	372 00	
do	do Curless vs. Thérour	12 65	384 65
O'Connor & Hogg.....	do Regina vs. Emile Le Claire.....	24 00	
do	do B. A. B. Note Co. vs. The Queen	321 15	345 15
Casgrain, Angers & Lav- ery	do Regina vs. O. Begin.....	22 70	
do	do Regina vs. Beupré Bros.....	22 20	
do	do Regina vs J. Poitras	23 20	
do	do Regina vs. Cadastran.....	7 66	
Caya, J. S.....	Magistrate's costs in re Regina vs. Watkins.....		75 76
McLeod, Hon. N.....	Professional services in re Regina vs. Jos. McLellan.....		3 00
Racicot, E., Q.C.....	do Regina vs. Bouchard, and		30 77
	do Regina vs. Inglis.....	20 52	
do	do Regina vs. J. C. Purkis.....	10 03	
do	do Regina vs. Stebbins.....	10 00	
do	do Regina vs. Gervais.....	10 00	
do	do Regina vs. Brock.....	10 00	
do	do Regina vs. Crowell.....	10 00	
do	do Regina vs. Lavoie.....	10 60	
do	do Regina vs. Laporte.....	27 15	
do	do Regina vs. Giroux.....	20 40	
do	do Regina vs. Allard.....	11 00	139 70
Brown, H. B., Q.C.....	do Regina vs. Richardson.....	10 00	
do	do Regina vs. Wallace	10 00	
do	do Regina vs. Lavoie.....	10 00	
do	do Regina vs. Brown.....	10 00	
do	do Regina vs. Le Baron.....	10 00	
do	do Regina vs. Kingsley.....	10 00	
do	do Regina vs. Smith.....	10 00	
do	do Regina vs. Smith & Son.....	10 00	
do	do Regina vs. Peterson.....	10 00	
do	do Regina vs. Oughtred & Co.....	10 00	
do	do Regina vs. Walley & Co.....	10 00	
do	do Regina vs. Smith (2 cases).....	10 00	
do	do Regina vs. Hébert.....	10 00	
do	do Regina vs. Griffin.....	10 00	
do	do Regina vs. C. N. Renwick.....	25 50	
do	do Regina vs. Andrews.....	10 00	
do	do Regina vs. Knight & Morris.....	10 00	
do	do Regina vs. Evans & Gignac.....	10 00	195 50
Borden, Ritchie & Co.....	do Regina vs. McLellan.....	5 00	
do	do Regina vs. A. Crawford.....	7 04	
do	do Regina vs. Garett.....	192 48	
do	Advice given to the Inspector of Inland Revenue at Halifax.....	5 00	
do	Professional services in re Regina vs. Farrell.....	60 93	270 45
Stewart, J. McG.....	do Regina vs. S. Baird.....	15 00	
do	do Regina vs. J. Munro	25 00	
do	do Regina vs. J. McDonald.....	60 00	100 00
McBean, Alex. W.....	do Regina vs. S. Baird.....	12 40	
do	do Regina vs. J. Munro	8 35	20 75

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892–93—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total.
	<i>Law Costs—Concluded.</i>	<i>\$ cts.</i>	<i>\$ cts.</i>
Hall, Hon. J. S.	Professional services <i>in re</i> Regina vs. C. Desjardins..	153 98	
do	do Regina vs. Leroux (2 cases) ..	142 30	
do	do Regina vs. McQueen	80 15	
do	do Regina vs. Semple	10 80	
do	do Regina vs. Piché	42 00	
do	do Regina vs. Messier	24 25	
do	do Regina vs. F. Collin	60 00	
do	do Regina vs. Picard	71 00	
do	do Regina vs. A. Cousineau ..	20 00	
do	do Regina vs. E. James (5 pro-		
	secutions) ..	57 20	
do	do Regina vs. Larin	64 80	
do	do Regina vs. Laniel	10 00	
do	do Regina vs. Webster	10 00	
do	do Regina vs. Tremblay, Ver-		
	mette, Demers, Desjar-		
	dins, Roberts, Barré,		
	Brant and Labossière ..	175 40	
do	do Regina vs. Lefebvre ..	20 70	
			942 58
Bastien, F. de St. A. ...	do Regina vs. Williamson		5 00
Brown & Morris	do Regina vs. Desruisseaux ..	10 00	
do	do Regina vs. W. K. Baldwin ..	10 00	
do	do Regina vs. A. W. Brown ..	10 00	
			30 00
Beauchemin, A. O. S. ...	do Regina vs. McClure		10 00
McDonald & Wickham ..	do Regina vs. Griesman	15 00	
do	do Regina vs. Doherty	20 00	
			35 00
Lussier & Gendron	do Regina vs. Massé		10 00
Elliott, J. K., Q.C.	do Regina vs. McCaffrey	42 25	
do	do Regina vs. Thérien	22 25	
			64 50
Gregory, E.	do Regina vs. Goodwill		20 00
Ray, James	Magistrate's and constable's fees in Regina vs.		
	McDonald		12 80
Townsend, J. M.	Legal advice given to H. H. Grant <i>in re</i> illicit still		
	prosecution in July, 1877 ..		5 00
Crepeau & Méthot	Professional services and disbursements in Regina vs.		
	Roberge Frère		24 90
Beatty, Blackstock, Nes-	Professional services <i>in re</i> Cosgrove investigation ..		159 47
bitt & Co.	To pay defendant's costs in appeal in Regina vs.		
Picard, Nap.	Picard		40 00
McDonald, D. J. P.	To pay magistrate's and constable's fees in Pictou		
	Seizure No. 64		11 30
Chatelain, H.	Professional services in Regina vs. Williamson ..		28 10
Wright, G. H.	Refund of costs collected and afterwards remitted in		
	Regina vs. Wright		32 00
Desilets, J. M., Q.C. ...	Professional services <i>in re</i> Regina vs. Lefevre ..		34 10
Strathy, H. H., Q.C. ...	do Regina vs. Ferris	13 50	
do	do Regina vs. Jamieson	20 00	
do	do Regina vs. Wright	32 00	
			65 50
Angers, C.P., Q.C.	do Regina vs. Bernard		45 25
Aikens, Culver & Mc-	do Regina vs. McCabe		10 00
Cleneghan			
	Total Law Costs		3,209 93

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Place of Residence.	Service.	Amount paid.	Total.
<i>Commission to Customs Officers</i>			\$ cts.	\$ cts.
File, T. G.	Deseronto, Ont.	From 1st July, 1891, to 30th June, 1892	150 00	
do	do	1st July, 1892, to 27th July, 1892	9 92	
				159 92
Cameron, A. McK.	Meaford, Ont.	1st July, 1891, to 30th June, 1892		150 00
Ornston, J.	Gananoque, Ont.	do do		200 00
McGuire, F. J.	Trenton, Ont.	do do		200 00
Hogg, W. A.	Collingwood, Ont.	do do		250 00
Plummer, H.	Sault Ste. Marie, O.	do do		40 79
Williamson, A. W.	Kincardine, Ont.	do do		64 52
Elliott, G. M.	Napanee, Ont.	do do		250 00
Joncas, P. L.	Magdalen Is., Que.	do do		4 00
Beauchesne, P. C.	Paspébiac, Que.	do do		149 92
Kavanagh, J. J.	Gaspé, Que.	do do		38 83
Dania, A. D.	Valleyfield, Que.	do do		250 00
O'Brien, W. J.	Bathurst, N.B.	do do		66 09
Binney, J. W.	Moncton, N.B.	do do		250 00
Parke, W. A.	Newcastle, N.B.	do do		200 00
Wallace, G. H.	Sussex, N.B.	do do		96 18
Street, A. F.	Fredericton, N.B.	do do		250 00
Robidoux, F.	Shediac, N.B.	do do		65 81
Milner, W. C.	Sackville, N.B.	do do		150 00
Clark, A. J.	Campobello, N.B.	25th Sept., 1891		67 70
Blair, H. C.	Truro, N.S.	1st July, 1891		250 00
Ratchford, E. C.	Amherst, N.S.	do do		250 00
Jones, H. B.	Weymouth, N.S.	do do		100 60
Hamilton, A. G.	North Sydney, N.S.	do do		150 00
Boyd, A.	Antigonish, N.S.	do do		150 00
Scarth, W. F.	Virden, Man.	do do		150 00
Jameson, J. B.	Regina, Man.	do do		15 82
Tennant, J. F.	Gretna, Man.	do do		200 00
Patmore, R. W.	Donald, B.C.	1st May, 1891	29 41	
do	do	1st July, 1892, to 15th Dec., 1892	45 08	
				74 49
Jones, E. H.	Kamloops, B.C.	1st July, 1891, to 30th June, 1892		200 00
Total Commission to Customs Officers				4,444 67
<i>Commission on Tobacco Stamps.</i>				
Leprohon, R. M.	Joliette.	Allowance of 5 p.c. on sale of stamps.	108 36	
Commission on sale of Canada Twist Stamps.				108 36
<i>Duty Pay.</i>				
Caven, William	From 1st July, 1892, to 30th June, 1893.		200 00	
Millier, E.	do do		200 00	
Cameron, D. M.	do do		200 00	
Iler, B.	do do		200 00	
Dudley, W. H.	do do		200 00	
Dawson, W.	do do		150 00	
McDonald, J. A.	do do		100 00	
O'Leary, T. J.	do do		100 00	
Flynn, D.	do do		100 00	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—Continued.

To whom paid.	Service.	Amount paid.	Total.
	<i>Duty-Pay.</i>	\$ cts.	\$ cts.
Goodman, A. W.	From 1st July, 1892, to 30th June, 1893.	103 00	
Gerald, C.	do do	200 00	
Howard, W. W.	do do	100 00	
Crowe, W.	do do	150 00	
Brennan, J.	do do	100 00	
Falconer, J. E.	do do	100 00	
Cahill, J. W.	do do	100 00	
Macon, F. E.	do 31st January, 1892.	50 00	
Thomas, R.	do 30th June, 1893.	100 00	
Brennan, D. J.	do do	100 00	
Keogh, P. M.	do do	100 00	
Crotty, J.	do do	100 00	
Baby, W. A. D.	1st January, 1891 do	175 00	
Toupin, F. X. J. A.	1st September, 1892 do	166 66	
Lépine, L.	1st July, 1892 do	75 00	
Jamieson, R. C.	do do	100 00	
Brown, J. J.	do do	100 00	
Allen, G. A.	do do	100 00	
Bouteiller, G.	do do	100 00	
Kilroy, E. T.	1st January, 1893 do	50 00	
Howie, A.	1st July, 1892 do	150 00	
Bish, P.	do do	100 00	
Donohue, M. J.	do do	100 00	
Spereman, J.	do do	100 00	
McCoy, W.	do do	150 00	
Conway, B. J.	do do	100 00	
Weir, J.	do do	100 00	
Standish, J. G.	do do	100 00	
Tompkins, P.	do do	150 00	
Hagarty, P.	do do	100 00	
Mason, F.	do do	100 00	
Gow, J. E.	do do	141 66	
Gerald, W. H.	do do	150 00	
Johnston, G. E.	do do	100 00	
Keeler, G. S.	do do	100 00	
Sexton, J.	do do	100 00	
Quinn, J. D.	1st December, 1892 do	58 33	
Flynn, J. P.	1st January, 1893, to 1st May, 1893.	30 00	
Beauchamp, J. P.	do 30th June, 1893.	50 00	
Scullion, J. W.	do do	25 00	
	Total Duty-Pay		5,621 65
	Grand Total....		363,367 70
	ADD—Printing	5,583 08	
	Stationery	1,008 08	
	Lithographing	1,572 58	
			8,163 74
		Superannua- tion Fees.	
		\$ cts.	
	Preventive Service—		
	Salaries ..	68 17	3,531 83
	Contingencies ..		7,457 13
			10,988 96
	Authorized disbursements (less superannuation)		382,520 40

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1892-93—*Concluded.*

Service.	Amount paid.	Total.
	\$ cts.	\$ cts.
ADD—Balances due to Collectors, &c., 1st July, 1892.....	49 08	
do by do 30th June, 1893.....	393 98	443 06
		382,963 46
LESS—Balances due by Collectors, &c., 1st July, 1892.....	343 98	
do to do 30th June, 1893.....	49 08	393 06
Actual disbursements agreeing with Statement No. 4, page 10.....		382,570 40

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—Continued.
No. 2.—DETAILS of Fees paid to Cullers, for the Fiscal Year ended 30th June, 1893.

Office.	Department.	Name of Culler.	Amounts Paid.	Total.	Grand Total.
QUEBEC.	Square timber	Dorval, George	\$ cts.	\$ cts.	\$ cts.
		Kelly, Edward	700 00		
		Frederick, A.	700 00		
		McKendry, D.	700 00		
		O'Brien, M.	700 00		
		Bergeron, Jos.	700 00		
		McPeak, Wm.	700 00		
		Kelly, M.	700 00		
				5,600 00	
		Deals, &c.	700 00		
	Staves	Malone, T., jun.	700 00		
		Malone, T., sen.		1,400 00	
MONTREAL, LACHINE AND SOREL.	General culler.	Ferland, P.		700 00	
		Total, Quebec			7,700 00
		Barsalo, Edward			649 78
		Total Fees paid to Cullers			8,349 78

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—Continued.
No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1893.

Office.	Names.	Nature of Services.	Deduction for Super- annuation.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.	\$ cts.
QUEBEC.	Patton, James.	Supervisor of Cullers for the year.	36 00	1,764 00		
	Gowen, Edmund	Cashier and Accountant for the year.	19 96	980 04		
	Power, Richard	Chief Specification Clerk do	16 04	783 96		
	Whelan, W. F.	Specification Clerk do	13 96	686 04		
	DeMartigny, C. P. L.	do do	13 96	686 04		
	Gallagher, F.	do do	13 96	686 04		
	Belle-Rives, Chas	do do	1 01	135 78		
	Belle-Rives, Geo.	do do	4 28	338 41		
	Harney, Thos.	Messenger for the year	4 96	395 04		
		Total, Quebec Salaries.	125 03		6,455 35	
QUEBEC.		<i>Contingencies.</i>				
	Foley, Mary	Charwoman.		95 00		
	Rogers, A.	Night watchman.		30 20		
	Gowen, E.	Cartage.	24 05			
	do	Telegram.	5 33			
	do	Postage.	4 97			
	do	Washing towels.	12 00			
	do	Coal oil.	14 00			
	do	Petty expenses.	4 13			
	Hearn, John.	Rent of office.		64 48		
	Bell Telephone Co.	Rent of telephone.		740 00		
	Behan, Bros	Cotton, flannel and towels.		40 00		
	Kelly, John.	Joiner's work.		12 23		
	Quebec Post Office	Rent of drawer.		36 00		
	Maguire, J.	Plumber's work.		6 00		
	Holmes, Margaret.	Cleaning house, &c.		41 70		
	Rancour, Noel	Ice.		60 00		
	Dobbin, J. F.	Repairs to two clocks.		15 00		
	Footo, J. J.	Timber circulars.		2 50		
	Turgeon, L. P.	Soap, brooms and matches.		1 20		
				10 28		

APPENDIX B.—No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1893—Continued.

Office.	Names.	Nature of Service.	Deduction for Superannuation.	Amount Paid.	Total.	Grand Total.
QUEBEC (Continued)		<i>Contingencies—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	LaRoche & Co.	Carbolic powder, chamois skin and soap.		6 05		
	M. Miller & Son.	Stationery.		6 85		
	Kane, J. R.	Sundries.		9 05		
	McMannus & Donnelly.	Cleaning snow off roof.		4 00		
	Gaudet, L. H.	Telephone tablet.		2 00		
	Huot, N. G.	Copy of lease.		2 00		
	Arnold, T.	Cartage of snow for 1892-93.		25 00		
	Dawson & Co.	Sundries.		3 90		
	Quebec Corporation.	Taxes.		399 40		
	Boulanger & Marcotte.	Subscription to Directory.		4 00		
	Gallagher, J. A., & Co.	Extra service.		104 43		
	Duggan, Edward.	Extra service at Montreal.		500 00		
	Patton, James.	Expenses to Ottawa, &c.		59 61		
	Kelly, Edward.	Expenses to Montreal.		10 00		
		Total, Quebec Contingencies.			2,291 88	
		<i>Cullers' Expenses.</i>				
	Kelly, M.	Cullers' expenses.		103 32		
	Bergeron, Jos.	do		77 52		
	McKendry, D.	do		288 68		
	Frederick, A.	do		64 05		
	McPeak, Wm.	do		129 04		
	Dorval, Geo.	do		93 37		
	Kelly, Edward.	do		81 29		
	O'Brien, Martin.	do		187 70		
	Duggan, Edward.	do		20 50		
		Total, Cullers' Expenses.			1,045 37	
		Total Quebec Expenditure.				9,792 60
		<i>Paid to Retired Cullers.</i>				
	Jobin, Jacques.	Superannuation.		200 00		
	Morissette, J.	do		200 00		

Lockquell, L.	do	200 00			
Demers, L.	do	200 00			
Feore, J. F.	do	200 00			
Dorval, P.	do	200 00			
Walsh, Wm.	do	200 00			
Hamel, A. F.	do	200 00			
Gibbon, M.	do	200 00			
Villeneuve, J.	do	200 00			
Bédard, J. J.	do	200 00			
McNaughton, J.	do	200 00			
Beaupré, N.	do	200 00			
Frenette, Jos.	do	200 00			
Malone, J. C.	do	200 00			
Brousseau, J. B.	do	200 00			
Duggan, Edward.	do	200 00			
Noël, Elie	do	200 00			
Glitchen, Thos.	do	200 00			
McInenly, T.	do	200 00			
Lockquell, A. H.	do	133 34			
Lafamme, Joseph.	do	200 00			
Patry, Thomas	do	200 00			
Cauchy, Chas.	do	200 00			
Lynch, John	do	200 00			
Vachon, J. B.	do	200 00			
Murphy, Thos	do	200 00			
Demers, F. X.	do	200 00			
Munro, W.	do	200 00			
McCormick, J.	do	200 00			
Duggan, Wm.	do	200 00			
Clark, Thos.	do	200 00			
Morency, D.	do	200 00			
					6,533 84
Total paid to Retired Cutlers					
Salaried.					
Deputy Supervisor of Cutlers' for the year		18 00			
Total, Salaries		882 00			882 00
Continuances.					
Roy, A.	Rent of office for the year	117 29			
Duggan, E.	Travelling expenses for the year	147 25			
Lancôt, Mrs	Charwoman	30 00			
Daveluy, J. B.	Specification clerk	57 00			
Kelly, Ed.	Travelling expenses	37 50			
Daveluy, Geo.	do	11 50			
MONTREAL, LACHINE AND SOREL					

APPENDIX B.—No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1893—Continued.

Office.	Names.	Nature of Service.	Deduction for Super-annuation.	Amounts Paid.	Total.	Grand Total.
MONTREAL, LACHINE AND SOREL (Con.)		<i>Contingencies—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Trudel & Demers	Ink and mucilage	.....	2 50	.....	.....
	Express	Express charges	.....	0 80	.....	.....
	Post Office	Post office drawer for the year	.....	4 00	.....	.....
	Telegrams and stamps	Telegrams and stamps do	.....	10 20	.....	.....
		Total, Contingencies	.....	.....	418 04	1,300 04
		Total, Montreal, Lachine and Sorel	.....	.....	.....	.....
THREE RIVERS.		<i>Salaries.</i>				
	Malone, T., jun	Deputy Supervisor of Cullers for the year	3 72	296 28	.....	.....
	Gouin, N	Specification clerk	6 32	493 68	.....	.....
		Total, Salaries	10 04	.....	789 96	.....
		<i>Contingencies.</i>				
	Malone, T., jun	Travelling expenses	.....	40 75	.....	.....
	Ogden, C. R.	Rent of post office box	.....	2 00	.....	.....
	Foots, J. J.	Subscription to "Morning Chronicle"	.....	6 00	.....	.....
		Total, Contingencies	.....	.....	48 75	898 71
		Total, Three Rivers	.....	.....	.....	.....
		<i>(General Cullers' Contingencies.</i>				
	Cook, W. A. H.	Advance for professional services in the collection of Cullers' fees	.....	.....	.....	500 00
		Grand Total	.....	.....	.....	27,314 47

ADD—Printing	118 29				
Stationery.....	48 00				
					161 35
Authorized disbursements (Less—Superannuation).....					27,475 82
ADD—Balance due by Supervisors, June 30, 1893					75 00
Less—Balance due by Supervisors, July 1, 1892.....					27,550 82
					75 00
Actual disbursements, agreeing with Statement No. 8, page 15.....					27,475 82

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B.—No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1893—Continued.

Office.	Names.	Nature of Service.	Deduction for Super- annuation.	Amounts Paid.	Total.	Grand Total.
MONTREAL, LACHINE AND SOREL (Con.)	Trudel & Deniers	<i>Contingencies—Concluded.</i> Ink and mucilage. Express charges. Post office drawer for the year. Telegrams and stamps do	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Express					
	Post Office					
	Telegrams and stamps					
		Total, Contingencies			418 04	
THREE RIVERS.		Total, Montreal, Lachine and Sorel				1,300 04
		<i>Salaries.</i>				
	Malone, T., jun.	Deputy Supervisor of Cullers for the year	3 72	296 28		
	Gouin, N.	Specification clerk.	6 32	493 68		
		Total, Salaries	10 04		789 96	
		<i>Contingencies.</i>				
	Malone, T., jun.	Travelling expenses.		40 75		
	Ogden, C. R.	Rent of post office box.		2 00		
	Footte, J. J.	Subscription to "Morning Chronicle"		6 00		
		Total, Contingencies			48 75	
		Total, Three Rivers				838 71
		<i>(General Cullers' Contingencies.</i>				
	Cook, W. A. H.	Advance for professional services in the collection of Cullers' fees.				500 00
		Grand Total				27,314 47

ADD—Printing	118 20	161 35
Stationery	43 06	
Authorized disbursements (Less—Superannuation)		27,475 82
ADD—Balance due by Supervisors, June 30, 1893.		75 00
Less—Balance due by Supervisors, July 1, 1892.		27,550 82
Actual disbursements, agreeing with Statement No. 8, page 15.		75 00
		27,475 82

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

E. MIALI,
Commissioner.

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures for the Year ended 30th June, 1893.

Division.	To whom paid.	Service.	Amount paid.	Totals.
<i>Ontario.</i>			\$ cts.	\$ cts.
Cornwall	Officer C. Curless	For his portion of Seizure No. 34..	5 00	
		do do 35..	41 58	
		do do 36..	18 58	
		do do 38..	4 00	
		do do 39..	9 70	
				78 86
Hamilton.....	do Wm. Amor.....	do do 31..		2 50
	Collector W. F. Miller..	To pay informer penalty in Seizure No. 31..		5 00
London	Officer J. Stewart.	For his portion of Seizure No. 50..		2 00
Ottawa.....	do C. Curless.....	To pay informer penalty in Seizure No. 107..	5 00	
		do do 108..	5 00	
		do do 109..	5 00	
		do do 110..	5 00	
		do do 111..	5 00	
		do do 112..	5 00	
		do do 113..	5 00	
		do do 114..	5 00	
		do do 116..	5 00	
				45 00
Owen Sound...	do V. Jang	For his portion of Seizure No. 23..		11 00
Prescott.....	do C. Curless.....	do do 26..	10 25	
		To pay informer penalty in Seizure No. 26..	5 00	
				15 25
Toronto	do J. B. Blair.....	For his portion of Seizure No. 298..		2 00
	do C. Curless.....	do do 300..	44 25	
		do do 301..	46 00	
				90 25
<i>Quebec.</i>				
Joliette	do W. A. D. Baby..	For his portion of Seizure No. 110..	583 47	
		do do 111..	9 40	
				592 87
Montreal.....	do S. Barker.....	do do 633..		1 14
	do J. A. Watkins...	do do 633..	1 15	
		do do 635..	5 83	
		do do 705..	8 63	
		do do 706..	15 00	
				30 61
	do Wm. Ryan	do do 635..		5 84
	do J. Manning.	do do 657..		79 75
	do P. Fraser.....	do do 663..		50 00
	do Wm. Hastie.....	do do 664..		4 34
	do J. J. Coleman....	do do 657..	79 75	
		do do 664..	4 33	
				84 08
	do E. Forest	do do 673..	18 13	
		do do 677..	18 87	
				37 00
	do L. Dumouchel...	do do 704..		1 23
	do J. P. Daveluy...	do do 704..		1 22

APPENDIX B.—No. 4.—DISTRIBUTION of Seizures, 1892-93—Continued.

Division.	To whom paid.	Service.	Amounts paid.	Total.
		Quebec—Continued.	\$ cts.	\$ cts.
Montreal (Con.)	Officer C. Curless, . . .	For his portion of seizure No. 651 . .	0 50	
		do do 652 . .	0 50	
		do do 665 . .	12 00	
		do do 666 . .	5 00	
		do do 670 . .	4 50	
		do do 671 . .	4 50	
		do do 672 . .	4 50	
		do do 674 . .	4 79	
		do do 675 . .	4 78	
		do do 676 . .	4 78	
		do do 678 . .	5 00	
		do do 680 . .	26 65	
		do do 685 . .	4 50	
		do do 686 . .	5 75	
		do do 687 . .	2 17	
		do do 688 . .	2 67	
		do do 689 . .	4 16	
		do do 690 . .	4 17	
		do do 691 . .	5 42	
		do do 692 . .	12 41	
		do do 693 . .	4 84	
		do do 694 . .	4 83	
		do do 695 . .	6 23	
		do do 696 . .	6 76	
		do do 697 . .	10 50	
		do do 698 . .	8 38	
		do do 699 . .	8 37	
		do do 700 . .	99 00	
		do do 701 . .	8 67	
		do do 703 . .	7 03	
	do C. Curless,	To pay informer penalty in seizure No. 666	5 00	283 36
		do do 667 . .	120 00	
		do do 668 . .	25 00	
		do do 680 . .	100 00	
		do do 681 . .	25 00	
		do do 683 . .	5 00	
		do do 686 . .	5 00	
		do do 687 . .	2 50	
		do do 692 . .	12 75	
		do do 700 . .	200 00	
		do do 701 . .	5 00	
		do do 703 . .	5 00	
		do do 708 . .	5 00	
		do do 709 . .	5 00	
		do do 712 . .	5 00	
		do do 716 . .	5 00	
		do do 717 . .	25 00	
		do do 719 . .	5 00	
		do do 721 . .	25 00	
		do do 722 . .	25 00	
		do do 723 . .	25 00	
		do do 724 . .	5 00	
		do do 725 . .	25 00	
		do do 726 . .	5 00	
		do do 727 . .	5 00	
		do do 728 . .	5 00	
		do do 729 . .	5 00	
		do do 730 . .	5 00	
		do do 731 . .	5 00	
		do do 732 . .	5 00	
		do do 733 . .	5 00	

APPENDIX B.—No. 4.—Distribution of Seizures, 1892-93—Continued.

Division.	To whom paid.	Service.	Amounts paid.	Total.
		Quebec—Continued.	\$ cts.	\$ cts.
Montreal (Con.)	Officer C. Curless.	To pay informer penalty in Seiz. No. 734	5 00	
		do do 735	5 00	
		do do 740	5 00	
		do do 742	25 00	
		do do 751	5 00	
		do do 752	5 00	
		do do 754	5 00	
		do do 757	5 00	
		do do 758	5 00	
		do do 760	5 00	
		do do 763	5 00	
	do do	Penalty imposed on A. Beauchemin..	25 00	
		do A. Cousineau....	200 00	1,005 25
	Collector J. L. Vincent..	To pay informer penalty in Seiz. No. 673	120 00	
		do do 677	120 00	
		do do 704	5 00	
		do do 705	5 00	
		do do 706	5 00	
		do do 714	5 00	260 00
Quebec.	Officer D. M. Cameron..	For his portion of seizure No. 289....	9 50	
		do do 297....	9 73	19 23
	do F. H. Langlois..	do penalty imposed on A. Toussaint....		25 00
	do O. Bourget.....	do seizure No. 289	9 50	
		do do 299	0 53	10 03
	do L. Lepine.....	do do 297....		9 72
	do Geo. Bourassa..	do do 299....		0 52
Quebec.....	Collector Geo. LaRue...	To pay informer penalty in Seiz. No. 297	12 50	
		do do 299	6 00	
		do do 301	100 00	118 50
Sherbrooke....	Officer H. J. Pennoyer..	For his portion of Seiz. No. 37.....		209 74
	do C. Curless.....	To pay informer penalty in Seiz. No. 69	25 00	
		do do 70	25 00	50 00
	Collector A. F. Simpson.	do do 38	50 00	
		do do 39	25 00	
		do do 40	25 00	
		do do 42	25 00	
		do do 46	25 00	
		do do 47	25 00	
		do do 50	50 00	
		do do 51	5 00	
		do do 52	5 00	
		do do 56	5 00	
		do do 57	25 00	
		do do 60	5 00	
		do do 61	5 00	
		do do 63	5 00	
		do do 64	5 00	
		do do 65	25 00	
		do do 66	25 00	
		do do 67	25 00	

APPENDIX B.—No. 4.—Distribution of Seizures, 1892-93—Continued.

Division.	To whom paid.	Service.	Amounts paid.	Total.
		<i>Quebec—Con.</i>	\$ cts.	\$ cts.
Sherbrooke (Continued)	Collector A. F. Simpson.	To pay informer penalty in Seiz. No. 68	25 00	585 00
		do do 72	25 00	
		do do 79	25 00	
		do do 81	25 00	
		do do 82	25 00	
		do do 83	25 00	
		do do 84	25 00	
		do do 85	25 00	
		do do 87	25 00	
St. Hyacinthe	Officer C. Curless....	do do 38	105 00	190 00
		do do 42	60 00	
		do do 44	12 50	
		do do 45	12 50	
	Collector C. A. Boivin..	do do 39	62 50	120 00
		do do 40	57 50	
St. Johns	Officer C. Curless.....	do do 43	12 50	87 12
		do do 44	4 62	
		do do 46	50 00	
		do do 48	5 00	
		do do 49	5 00	
		do do 50	5 00	
		do do 51	5 00	
St. Johns	Collector O.N.E. Boucher	do do 33	5 00	165 00
		do do 34	5 00	
		do do 37	25 00	
		do do 38	5 00	
		do do 39	25 00	
		do do 40	25 00	
		do do 41	25 00	
		do do 42	25 00	
		do do 47	25 00	
	do A. F. Simpson..	do do 53	10 00	
		do do 54	25 00	
		do do 55	25 00	
		do do 56	50 00	
		do do 57	5 00	
		do do 59	25 00	
		do do 61	25 00	
		do do 62	25 00	
		do do 63	25 00	
		do do 65	25 00	
		do do 66	10 00	
		do do 67	50 00	
Sorel	Officer L. Dumouchel..	For his portion of Seizure No. 33....	1 10	350 00
		do do 34....	1 10	
Sorel	do C. Curless	To pay informer penalty in Seiz. No. 54	25 00	2 20
		do do 55	25 00	
		do do 66	25 00	
Terrebonne.....	do do	For his portion of Seizure No. 29....	10 00	72 00
		do do 30....	10 00	
		do do 31....	10 00	
		do do 32....	10 00	
				30 00

APPENDIX B.—No. 4.—Distribution of Seizures, 1892-93—*Continued.*

Division.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
		<i>Quebec—Con.</i>		
Terrebonne(Con)	Officer C. Curless.	To pay informer penalty in Seiz. No. 28		50 00
Three Rivers...	do do	do do 73	5 00	
		do do 74	5 00	
		do do 75	5 00	
		do do 76	5 00	
		do do 77	5 00	
		do do 78	5 00	
		do do 79	2 00	
		do do 80	28 00	
				60 00
		<i>New Brunswick.</i>		
St. John.	Officer J. R. McCloskey.	For his portion of Seizure No. 42 ...		14 69
	do B. B. Smythe....	do do 43....	7 44	
		do do 44....	12 69	
		do do 45....	13 62	
				33 75
		<i>Nova Scotia.</i>		
Halifax.	do C. W. Blethen....	For his portion of Seizure No. 106 ...	4 95	
		do do 107....	5 47	
		do do 108....	6 56	
		do do 109....	5 85	
		do do 112....	4 87	
		do do 113....	5 69	
		do do 114....	5 72	
		do do 115....	5 16	
		do do 118....	7 03	
				51 30
	do A. Gorman.	do do 106....	4 95	
		do do 107....	5 48	
		do do 108....	6 56	
		do do 109....	5 85	
		do do 112....	4 88	
		do do 113....	5 69	
		do do 114....	5 72	
		do do 115....	5 16	
		do do 118....	7 04	
				51 33
		<i>Manitoba.</i>		
Winnipeg.	do C. Curless.	For his portion of Seizure No. 34 ...	4 53	
		do do 35....	2 46	
		do do 36....	10 04	
				17 03
		Grand Total.		5,085 71
RECAPITULATION.				
	Ontario.		\$ 251 86	
	Quebec.		4,665 75	
	New Brunswick.		48 44	
	Nova Scotia		102 63	
	Manitoba		17 03	
	Total		\$5,085 71	
INLAND REVENUE DEPARTMENT,			E. MIALl,	
OTTAWA, 16th August, 1893.			Commissioner.	

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, for the Fiscal Year ended 30th June, 1898.

To whom paid.	Service.	Amounts paid.	Total.
	<i>Minor Revenues.</i>	\$ cts.	\$ cts.
British America Bank Note Co.	Law stamps.	66 65	
O'Connor & Hogg.	Professional services in re Regina vs. J. Rochester.	15 03	
do	do Regina vs. J. Rankin.	9 03	
do	do Regina vs. Estate of Hon. J. Skead.	11 00	
do	do Regina vs. Thos. Webb.	9 03	
do	do Regina vs. Carmichael.	9 03	
do	do Regina vs. City of Hamilton.	8 03	
F. La Forrest.	Commission on amount collected for Edmundston ferry.	4 00	
D. O'Connor.	Commission on amount of rent collected.	9 50	
Cowan, J. A.	Advertising for tenders for Quyon ferry in "Equity".	7 50	
Macdonald, J. A.	do do "The Chronicle"	5 76	
	Total.		154 56
	<i>Inspection of Staples.</i>		
Hadrill, Geo., Secretary of Montreal Board of Trade.	To meet expenses of Board to determine the standards of flour and meal.	583 83	
Bell, Chas. N., Secretary of Winnipeg Board of Trade.	To meet expenses of Board to determine grain standards west of Lake Superior.	707 53	
Wells, Edgar A., Secretary of Toronto Board of Trade.	To meet expenses of Board to determine the grain standards.	248 91	
Bellemare, R.	Express charges in connection with flour samples sent to various inspection divisions.	57 20	
Griffin, J. Lester.	Magistrate's fees in re Regina vs. Walsh.	3 40	
Lyons & Lyons.	Professional services in Regina vs. Walsh.	35 00	
Ryan, Edmund.	Services and disbursements in re Regina vs. Walsh.	30 60	
		1,666 47	
	Less—Sale of old flour samples.	11 48	
	Total.		1,654 99
	<i>Adulteration of Food.</i>		
Macfarlane, Thos.	Salary as Chief Analyst for the year.	44 00	2,156 00
McGill, A.	do Assistant Analyst for the year.	32 00	1,568 00
Babington, F. W.	do 2nd do do.	25 00	1,225 00
Tourchot, A. L.	do 3rd do from 1st Aug. to 30th June.	18 26	898 37
Casey, Thos.	do Clerk in laboratory for the year.	21 99	1,078 01
Watson, Jas.	do do do.	16 00	784 00
do	do Food Inspector do.	4 00	196 00
Costigan, J. J.	do do do.	5 00	245 00
Ferguson, J. C.	do do do.	4 20	205 80
Kelly, Ed.	do do do.	6 00	294 00
Code, A.	do do do.	3 88	189 87
Kidd, Thos.	do do do.	4 00	196 00
	Total salaries.	184 33	9,036 05

APPENDIX B.—No. 5.—Details of Sundry Minor Expenditures—*Continued.*

To whom paid.	Service.	Amounts paid.	Total.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Macfarlane, Thos.	Travelling and other expenses	1,300 02	
McGill, A.	do expenses	11 60	
Watson, J.	do and other expenses	335 51	
Costigan, J. J.	do do	340 80	
Ferguson, J. C.	do do	143 21	
Kelly, Ed.	do do	192 33	
Code, A.	do do	83 55	
Kidd, Thos.	do do	390 30	
			2,797 32
Ellis, W. H.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	100 00	
do	Fees for analysis	1,182 00	
			1,582 00
Edwards, J. B.	Allowance under the Act for retaining fee	150 00	
do	do do rent.	100 00	
do	do do materials used in analysis	87 64	
do	Fees for analysis	1,037 00	
do	Allowance for repairing laboratory	62 36	
			1,437 00
Bowman, M.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	81 70	
do	Fees for analysis	1,028 00	
			1,409 70
Best, W. F.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	93 95	
do	Fees for analysis	378 00	
			771 95
Valade, F. X.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	85 01	
do	Fees for analysis	750 67	
			1,135 68
Fiset, M.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	100 00	
do	Fees for analysis	474 00	
			874 00
Kendrick, E. B.	Allowance under the Act for retaining fee	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	100 00	
do	Fees for analysis	776 00	
			1,176 00
Harrison, F. T.	Allowance under the Act for retaining fee	200 00	
do	do do materials used in analysis	93 60	
do	Fees for analysis	754 00	
			1,047 60
Tyrrell, Miss M. J.	Service in laboratory for the year	448 86	
Davidson, Miss E.	do 3 months	195 00	
Borden, Ritchie, Parker & Co.	Professional services <i>in re</i> Regina vs. Murray-Creighton <i>et al.</i>	28 70	
do	do Regina vs. R. J. Turner	11 03	
do	do Regina vs. Malcolm	10 77	
do	do Regina vs. Courtney	5 52	
do	do Regina vs. Jenkins	4 06	
Hall, Hon. J. S., Q.C.	do Regina vs. McDonald	24 80	
do	do Regina vs. Vermette & Masse	60 00	
Hamel, G. F.	do Regina vs. Dallaire	27 49	
Lussier & Gendron.	do Regina vs. Lafortune	22 52	
Henning, E. J.	do Regina vs. Martel	10 00	
Taschereau, L.	do Regina vs. Dallaire	25 60	

APPENDIX B.—No. 5.—Details of Sundry Minor Expenditures, &c.—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total.
	<i>Contingencies—Concluded.</i>	\$ cts.	\$ cts.
Walker, Scott & Lees..	Professional services in re Regina vs. McLaren.....	35 00	
do	do Regina vs. J. A. Bruce & Co.	13 63	
Racicot, E., Q.C.....	do Regina vs. Hubert.....	10 00	
do	do Regina vs. Lavoie.....	10 00	
Whitehead, Mrs. J.....	Cleaning instruments, sample bottles, &c., for the year	162 75	
Emonde, J. R.....	Chemical apparatus and materials for laboratory....	2 00	
Eimer & Amend.....	do do	234 80	
Lyman, Sons & Co.....	do do	271 82	
R. A. McCormick.....	do do	35 77	
Oertling, L.....	do do	228 96	
Gerhart, C.....	do do	193 83	
Mitchell, R. & Co.....	do do	61 75	
Becker, C.....	do do	29 93	
Gooderham & Worts....	Proof spirits for the laboratory.....	49 00	
Bailey, George.....	Work and repairs in do	0 40	
Butterworth & Co.....	do do	117 46	
Birkett, T.....	Hardware.....	4 10	
Murphy, J. J.....	Repairing still.....	9 90	
Harrison, F. T.....	Freight on chemicals.....	1 50	
W. C. Stratton.....	do do	1 00	
Canadian Express Co.....	Express on chemicals for the laboratory.....	34 97	
C. A. Ry. Co.....	do do	14 86	
Archambault, R.....	Petty expenses—Freight, cartage, &c.....	98 72	
McCullough, A.....	do do	21 30	
			2,517 80
			22,785 10
	Less—Sale of instruments, chemicals, &c.....	122 33	
	Refund of expenses in re McLaren.....	37 33	
			159 66
	Total.....		23,625 44
	Grand Total.....		25,434 99
	ADD—Printing.....	328 26	
	Stationery.....	122 37	
			450 63
	Actual disbursements agreeing with Statement No. 12, page 17.....		25,885 62

RECAPITULATION.

Minor Revenues.....	\$ 160 61
Inspection of Staples.....	1,659 56
Adulteration of Food.....	24,065 45
	<u>\$25,885 62</u>

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditure for the Year ended 30th June, 1893.

Name.	Rank.	Period.	Deduction for Superannuation	Amounts paid.	Total.
			\$ cts.	\$ cts.	\$ cts.
Costigan, Hon. J.	Minister.	From July 1 to Dec. 3, 1892.		2,973 10	
Wood, John F.	Controller.	From Dec. 7 to June 30, 1893.		2,835 98	
Miall, E.	Commissioner.	For the year.	64 0	3,136 00	
Gerald, W. J.	Asst. Commissioner and Insp. of Tobacco Factories.	do.	60 00	2,940 00	
Robins, P. M.	Chief Accountant.	do.	48 00	2,352 00	
Himsworth, Wm.	Secretary.	do.	44 00	2,156 00	
Campeau, F. R. E.	Assistant Accountant.	do.	36 00	1,764 00	
Heron, W. L.	Statistical Clerk.	do.	36 00	1,764 00	
Valin, J. E.	Accounts Branch Clerk.	do.	36 00	1,764 00	
Hall, C. R.	do.	do.	36 00	1,764 00	
Carter, Wm.	Assistant Secretary.	do.	32 00	1,568 00	
Nettle, R.	Statistical Clerk.	do.	1 05	1,498 95	
Blatch, F. K.	Clerk of Supplies.	do.	28 00	1,372 00	
Walsh, M. F.	Clerk.	From July 1 to Dec. 31, 1892.	13 98	685 98	
do.	Private Secretary.	From July 1 to Dec. 3, 1892.		254 84	
Shaw, J. F.	Statistical Clerk.	For the year.	28 00	1,372 00	
Doyon, J. A.	Accounts Branch Clerk.	do.	28 00	1,372 00	
Newby, F.	Correspondence Branch Clerk.	do.	28 00	1,372 00	
Byrnes, J.	Accounts Branch Clerk.	do.	27 00	1,323 00	
Quain, R.	do.	do.	26 00	1,274 00	
McCarthy, J. P.	Correspondence Branch Clerk.	do.	24 00	1,176 00	
Fowler, George.	Stamps Branch Clerk.	do.	23 50	1,151 50	
Dunne, J. P.	Weights and Measures Clerk.	do.	22 50	1,102 50	
Burns, John.	do.	From Jan. 1 to June 30, 1893.	11 53	563 50	
Brunel, George.	Accounts Branch Clerk.	For the year.	20 00	942 42	
Brown, J. F.	do.	do.	20 00	971 83	
Flynn, J. P.	Stamps Branch Clerk.	From July 1 to Dec. 31, 1892.	9 96	490 02	
Winter, C. F.	Clerk.	From Jan. 6 to June 30, 1893.	8 77	429 15	
do.	Private Secretary.	From Dec. 15, 1892, to June 30, 1893.		325 00	
Archambault, R.	Messenger.	From July 1 to Dec. 31, 1892.	3 12	246 84	
McCullough, A.	do.	For the year.	5 53	436 97	
Total, Salaries.			720 94		43,377 58
<i>Contingencies.</i>					
Doyle, J. E. H.	Messenger, from 1st July to 31st August.			83 86	
Hagan, James.	do from 24th Oct. to 23rd Nov., and 15th Dec. to 30th June.			250 51	
Potvin, Nap.	do 25th Nov. to 30th June.			240 81	
McCabe, F.	Extra Clerk, for 31 days, from 5th July to 4th Aug., at \$2 per day.			62 00	
Hughes, P. A.	do for 31 days, from 5th July to 4th Aug., at \$2 per day.			62 00	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—Continued.

Name.	Service.	Amount paid.	Total.
<i>Contingencies—Continued.</i>		\$ cts.	\$ cts.
Smith, Miss E.	Services as Extra Clerk, from 15th July to 1st Oct., from 4th Oct. to 15th Jan., at \$1.50 per day; from 16th Jan. to 4th Feb., at \$400 per annum, and from 2nd March to 30th June, at \$1.50 per day	470 20	
Deane, Miss A. M.	Services as Extra Clerk, from 19th July to 19th June, less 6 days absent, at \$400 per annum	360 18	
Hawley, Miss G.	Services as Extra Clerk, for 16 days, between 12th and 31st May, 1893	17 20	
Higman, A.	Six months services at \$150 per month, on account	600 00	
Costigan, Hon. John	Travelling expenses	200 00	
Wood, John F.	do	20 00	
Miall, E.	do	109 80	
Gerald, W. J.	do	342 62	
McCarthy, J. P.	do	166 90	
Bliss, D. C. F.	do	175 47	
Canadian Mining Review.	Subscription, 2 copies	4 00	
Le Monde, Montreal.	do do	6 00	
Quotidien, Levis.	do	3 65	
The Courier, Morrisburg.	do 2 years	3 00	
The Post, Orangeville.	do	1 00	
The Arcadia, Montreal.	do	2 00	
Times, Peterborough.	do	4 00	
The Star, Dundas.	do 2 years	2 00	
Canadian Baptist, Toronto.	do	2 00	
The Planet, Chatham, Ont.	do	1 00	
Daily Examiner, Charlottetown.	do 2 years	10 00	
Western World, Winnipeg.	do 2 copies	2 00	
Evening Telegram, Toronto.	do	3 00	
Trade Review, Montreal.	do	2 00	
The Colonist, Victoria, B.C.	do 2 years	4 00	
Daily Citizen, Ottawa.	do 4 copies, and arrears	30 00	
The World, Toronto.	do	5 00	
Daily Mail do	do	6 00	
Commercial and Financial Chronicle, New York, U.S.	do	10 00	
Intelligencer, Belleville.	do	6 00	
Investigator, Hamilton.	do	1 50	
The Equity, Shawville, P.Q.	do	1 00	
Daily Gazette, Montreal.	do 2 copies	12 00	
Daily Herald do	do	5 00	
The Herald, Guelph.	do	4 00	
Daily Free Press, Ottawa.	do	5 00	
Catholic Record, London, Ont.	do	2 00	
The National, Toronto.	do	2 00	
Winnipeg Free Press.	do	10 00	
The News, Kingston.	do	6 00	
Ridgway, William, London, Eng.	do to Journal of Gas Lighting, "Chemical News," &c.	14 72	
The Standard, Pictou, N.S.	do	1 50	
Daily News, Berlin.	do	4 00	
The Windsor Review, Ont.	do	1 50	
Evening Journal, Ottawa.	do 2 copies, 2 years arrears	20 00	
do do	do 4 copies	20 00	
The Daily Empire, Toronto.	do	12 00	
The Spectator, Hamilton.	do	18 00	
Canadian Baptist, Toronto.	do	1 75	
Le Sorelois, Sorel.	do	2 00	
The Sorel News.	do	1 50	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—Continued.

Name.	Service.	Amount paid.	Total.
	<i>Contingencies—Continued.</i>	\$ cts.	\$ cts.
La Minerve, Montreal.....	Subscription	10 00	
Morning Herald, Halifax.....	do	5 00	
Evangelical Churchman, Toronto	do	1 00	
Daily Herald, Calgary, N.W.T.	do	10 00	
The Tribune, Minnedosa.....	do	1 50	
Courrier du Canada, Quebec....	do	3 00	
The Canadian Gazette, London,	do		
Eng.....	do	8 76	
L'Evenement, Quebec.....	do	3 00	
Le Canada, Ottawa.....	do	4 00	
La Vallée de L'Ottawa, Ottawa.	do	4 00	
Presbyterian Witness, Halifax,	do		
N.S.....	do	2 00	
Daily Witness, Montreal.....	do	3 00	
Free Press, Acton.....	do 2 years, to 31st December, 1893.	2 50	
The Times, Weston, Ont.....	do do	2 00	
L'Etudiant, Joliette.....	do	0 50	
The Courier, Morrisburg.....	do	1 50	
La Patrie, Montreal.....	do	3 00	
Daily Mercury, Quebec.....	do	4 00	
The Catholic Register, Toronto..	do	2 00	
Bradford Witness.....	do 3 years—arrears.....	3 00	
Journal of Commerce, Montreal.	do	2 00	
North Sidney Herald.....	do	2 00	
Cour'r de St-Hyacinthe.....	do 2 years.....	6 00	
The Morning Chronicle, Quebec.	do	6 00	
L'Union des Cantons de L'Est,	do		
Arthabaskaville.....	do 5 years—arrears.....	5 00	
Liverpool Times.....	do	1 50	
The Planet, Chahain, Ont.....	do	1 00	
Le Spectateur, Hull.....	do 2 copies.....	4 00	
Canad'n Mining Review, Ottawa	do	6 00	
Brockville Times.....	do	4 00	
Hutton, Jas.....	Cab-hire for Minister.....	78 50	
Gouin, J. A.....	Postage for the year.....	43 92	
G.N.W. Telegraph Co.....	Telegraph account for the year.....	231 17	
C.P.R. do.....	do do	191 95	
The Bell Telephone Co.....	Telephone do	28 40	
The Queen's Printer.....	Stationery do	1,018 45	
do	Books do	34 17	
do	Printing do	406 71	
do	Lithographing do	53 00	
do	Parliamentary publications.	61 40	
Leslie, John.....	Repairing clocks.....	3 00	
Canadian Express Co.....	Express charges for the year.	30 60	
Dominion do	do do	14 00	
Beaupré, H.....	Cab-hire.....	11 00	
Tenpleman, J.....	do	1 50	
Boivin, Z.....	do	1 25	
Ricard, W.....	do	1 00	
Laplante, E.....	do	1 50	
Paquette, L.....	do	1 00	
Langdon, T.....	do	1 00	
Keegan, Mrs.....	Washing towels from 1st July, '92 to 31st		
	March, '93	66 00	
Maveitty, Mrs.....	do 1st April to 30th June	22 00	
Pepin, Mrs.....	Making towels.....	1 50	
Smith, F. E.....	Repairing type-writer	2 00	
Donovan, J.....	Cartage for the year.....	75 25	
Storr, A. M.....	Cartage for the year.....	7 70	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—*Continued.*

Name.	Service.	Amount paid.	Total.
	<i>Contingencies—Continued.</i>	\$ cts.	\$ cts.
Sproule, W. H.	Repairing clocks.	3 50	
Ottawa Ice Co.	Ice for the Department.	9 00	
Shannon, R. W.	200 copies, Ottawa "Daily Citizen".	4 00	
McMorran, R. M.	Sundries for the Department.	10 20	
Bate & Co.	do do.	6 55	
Graham, Dr. K. D.	do do.	9 80	
McKinley & Northwood.	do do.	3 50	
Shaw, C. S., & Co.	do do.	3 55	
Slack, J. H.	do do.	3 50	
Birkett, T.	do do.	3 85	
Bryson & Graham.	do do.	4 05	
McCullough, A.	Cartage and cab-hire.	6 00	
do.	Sundry petty expenses.	19 36	
	Total Departmental Contingencies.		5,999 76
	Authorized disbursements (less superannuation)		49,377 34
	ADD—Balance due 30th June, 1893.		16 66
			49,394 00
	Less—Balance due 1st July, 1892.		16 66
	Actual disbursements agreeing with Statement No. 17, page 24.		49,377 34

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditure for the year ended 30th June, 1893.

To whom paid.	Service.	Deduction for Superannuation.	Amounts paid.	Total.
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.
Johnson, Wm.	Salary as Inspector for the year	19 96	980 04	
Slattery, Thos.	do Mechanical Inspector for the year...	13 96	686 04	
Irwin, S.	do Assistant do	12 00	588 00	
	Salaries	45 92	2,254 08	
	Contingencies		783 84	
				3,037 92
	<i>Hamilton.</i>			
McKenzie, T. H.	Salary as Inspector for the year	28 04	1,371 96	
McDonald, John.	do Assistant Inspector for the year...	16 04	783 96	
Marentette, A.	do do do	16 04	783 96	
Magness, Robt.	do do do	13 96	686 04	
Beattie, Thos.	do do do	13 04	636 96	
Laidman, R. H.	do do do	12 00	588 00	
Fitzgerald, E. W.	do do do	12 00	588 00	
Wheatley, A. E.	do do do	6 88	543 12	
	Salaries	118 00	5,982 00	
	Contingencies		1,037 95	
				7,019 95
	<i>Kingston.</i>			
Macdonald, J. A.	Salary as Inspector for the year	24 00	1,176 00	
Giffin, W. W.	do Assistant Inspector for the year...	12 00	588 00	
Whitaker, Wm.	do do do	12 00	588 00	
	Salaries	48 00	2,352 00	
	Contingencies		743 53	
				3,095 53
	<i>London.</i>			
Egan, James.	Salary as Inspector for the year	24 00	1,176 00	
Coughlin, D.	do Mechanical Assistant for the year...	16 04	783 96	
Thomas, J. S.	do Assistant Inspector	13 04	636 96	
	Salaries	53 08	2,596 92	
	Contingencies		719 97	
				,316 89
	<i>Orillia.</i>			
Bolster, Geo. I.	Salary as Inspector for the year	19 96	980 04	
Lyons, John.	do Assistant Inspector for the year ...	16 04	783 96	
Elliott, T. H.	do Mechanical Assistant from 16th to 30th June, 1893.	0 62	20 21	
	Salaries	36 62	1,784 21	
	Contingencies		444 63	
				2,228 4

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—*Con.*

To whom paid.	Service.	Deduction for Superannuation.	Amounts paid.	Total.
	<i>Ottawa.</i>	\$ cts.	\$ cts.	\$ cts.
Code, A.	Salary as Inspector for the year	24 00	1,176 00	
Cosgrove, J.	do Assistant Inspector for the year	13 96	686 04	
Gorman, M.	do do do do	12 00	588 00	
Lynch, P.	do do do do	6 32	493 68	
	Salaries.....	56 28	2,943 72	
	Contingencies		867 34	
				3,811 06
	<i>Toronto.</i>			
Piper, H.	Salary as Inspector for the year	25 96	1,274 04	
Milligan, R. J.	do Assistant Inspector for the year	15 00	735 00	
Wright, W. J.	do do do do	13 96	686 04	
Todd, T.	do do do from 6th August, 1892, to 30th June, 1893.....	5 63	445 91	
	Salaries.....	60 55	3,140 99	
	Contingencies		841 95	
				3,982 94
	<i>Windsor.</i>			
Hayward, W. J.	Salary as Inspector for the year	24 00	1,176 00	
Hughes, R. A.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	36 00	1,764 00	
	Contingencies.....		929 16	
				2,693 16
	<i>Montreal.</i>			
Chalut, J. O.	Salary as Inspector for the year	31 96	1,568 04	
Daoust, J. A.	do Assistant Inspector for the year	16 04	783 96	
Dorion, G. T.	do do do do	16 04	783 96	
Gervais, S.	do do do do	16 04	783 96	
Dillon, S.	do do do do	13 96	686 04	
Richard, J. U.	do do do do	13 96	686 04	
Baker, J. S.	do do do do	13 96	686 04	
Tomlinson, W. W.	do do do do	6 32	493 68	
Hébert, J. A. P.	do do do do	6 32	493 68	
	Salaries.....	134 60	6,965 40	
	Contingencies		1,136 37	
				8,101 77
	<i>Quebec.</i>			
Bourassa, P. E.	Salary as Inspector for the year	22 04	1,077 96	
Kelly, M. J.	do Assistant Inspector for the year	13 96	686 04	
Chabot, F. X.	do do do do	6 32	493 68	
Petit, J. B.	do do do do	6 32	493 68	
Adams, W. C.	do Assistant Inspector from 1st July, 1892, to 30th April, 1893.....	10 00	490 00	
Guay, A.	do Assistant Inspector from 24th December, 1892, to 30th June, 1893.....	3 26	257 45	
Pinhey, Henry.....	do Mechanical Assistant from 23rd May, to 30th June, 1893.....		64 51	
Gingras, N.	do Assistant Inspector from 1st to 31st July, 1892	1 20	58 80	
Moreau, A.	do Caretaker for the year.....	3 16	246 84	
	Salaries.....	66 26	3,368 96	
	Contingencies		1,445 29	
				5,314 25

APPENDIX B—No. 7.—Details of Weights and Measures Expenditure.—*Con.*

To whom paid.	Service.	Deduction for Superannuation	Amounts paid.	Total.
	<i>Three Rivers.</i>	\$ cts.	\$ cts.	\$ cts.
Olivier, J. A.	Salary as Inspector for the year	19 96	980 04	
Provost, J. J.	do Assistant Inspector for the year	13 96	686 04	
Bruneau, P. C. A.	do do from 1st July, 1892, to 31st Oct., 1892.....	3 32	163 32	
Mongeon, Cyrille..	do Assistant Inspector from 18th Jan. to 30th June, 1893.....	2 84	224 27	
	Salaries.....	40 08	2,053 67	
	Contingencies.....		293 15	2,346 82
	<i>Fredericton.</i>			
Freeze, E. C.	Salary as Inspector for the year.....	19 96	980 04	
Bois, Geo. A.	do Assistant Inspector for the year.....	12 00	588 00	
	Salaries.....	31 96	1,568 04	
	Contingencies.....		266 22	1,834 26
	<i>King's.</i>			
Scovil, W. B.	Salary as Inspector for the year	16 04	783 96	
Richard, D.	do Assistant Inspector for the year.....	12 00	588 00	
	Salaries.....	28 04	1,371 96	
	Contingencies.....		223 02	1,594 98
	<i>St. John.</i>			
Wilmot, J. B. .	Salary as Inspector for the year.....	24 00	1,176 00	
Cowan, E.	do Assistant Inspector for the year.....	12 00	588 00	
	Salaries.....	36 00	1,764 00	
	Contingencies.....		101 31	1,865 31
	<i>Cape Breton.</i>			
Tremaine, L. E.	Salary as Inspector for the year.....	16 00	784 00	
	Contingencies.....		238 39	1,022 39
	<i>Halifax.</i>			
Ryan, J. B.	Salary as Inspector for the year.....	19 96	980 04	
Kelly, E.	do Assistant Inspector for the year.....	10 04	489 96	
	Salaries.....	30 00	1,470 00	
	Contingencies.....		498 68	1,968 68
	<i>Pictou.</i>			
McKay, J.	Salary as Inspector for the year.....	18 00	882 00	
Chisholm, J. J.	do Assistant Inspector for the year.....	6 32	493 68	
	Salaries.....	24 32	1,375 68	
	Contingencies.....		159 94	1,535 62

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure.—*Con.*

To whom paid.	Service.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Yarmouth.</i>	\$ cts.	\$ cts.	\$ cts.
Allison, C.....	Salary as Inspector for the year.....	20 00	980 00	1,218 04
	Contingencies.....		238 04	
	<i>Charlottetown.</i>			2,091 09
Reddin, Jas.....	Salary as Inspector for the year.....	24 00	1,176 00	
Hughes, Henry.....	do Assistant Inspector.....	12 00	588 00	
	Salaries.....	36 00	1,764 00	
	Contingencies.....		327 09	
	<i>Winnipeg.</i>			
Huggard, R. T.....	Salary as Inspector for the year.....	24 00	1,176 00	5,675 75
Cowley, W.....	do Assistant Inspector for the year.....	16 04	783 96	
Costello, J. W.	do do.....	13 96	686 04	
Ross, H. E.....	do do.....	12 00	588 00	
Patterson, A. E.....	do do.....	12 00	588 00	
Russell, W. W.....	do do.....	6 32	493 68	
Looby, John.....	do do.....	6 32	493 68	
Girdlestone, R. J. M.	do do.....	4 04	195 96	
	Salaries.....	94 68	5,005 32	
	Contingencies.....		670 43	
	<i>Victoria.</i>			1,498 03
Findley, H.....	Salary as Assistant Inspector, from 1st July, 1892, to 17th March, 1893.....	8 54	418 88	
do.....	do Inspector, from 18th March to 30th June, 1893.....	4 60	225 49	
Leighton, M. K.....	do Assistant Inspector for the year.....	7 04	342 96	
	Salaries.....	20 18	987 33	
	Contingencies.....		510 70	
Hamilton, W. L.....	District Inspector—Contingencies.....			33 15
Burke, T.....	do do.....			34 62
Barrett, J. K.....	do do.....			295 60
	<i>General.</i>			2,335 95
Johnstone, W. J....	Salary as Chief Inspector of Standards for the year.....	40 00	1,960 00	
	Contingencies.....		375 95	

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—*Con.*

To whom paid.	Service.	Amounts paid.	Total.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Burgess, Thos.	Services as mechanical assistant	636 59	
Gaul, William	69 days' services in connection with weights and measures fixtures	85 82	
Le Courrier du Canada.	Advertising sale of standards	6 00	
B. A. B. Note Co	Weights and measures stamps	233 99	
Doherty, W. B.	Professional services in re Reg. vs. A. Patrick	12 56	
Meredith, T. G.	do do Reg. vs. Brener Bros	20 00	
Eccles, J. C.	do do Reg. vs. Fitzgerald	10 00	
do	do do Reg. vs. Weir	10 00	
Hall, Hon. J. S., Q.C.	do do Reg. vs. Bédard	105 90	
Oertling, L.	50 dry measure gauges for portable kits	365 00	
Pritchard & Andrews	Stamps, punches, cement, &c.	112 80	
Borbridge, S. & H.	Leather cups, enamelled leather, &c.	36 42	
Fleck, Alex., jr.	40 cast iron weights	80 00	
Bailey, Geo.	Work and materials for the weights and measures branch	129 05	
Birkett, T.	Hardware	15 98	
Richard, A. D. & Co.	3 yds. cloth for portable kits	9 00	
Loudon, W. J.	For testing tapes, &c.	63 50	
Fleck, Alex.	Allowance on brass weights purchased from the department which, on melting, proved to be hollow and filled with lead	18 75	
Canadian Express Co.	Freight	14 23	
Archambault, R.	Petty expenses, freight, cartage, &c.	20 00	
McCullough, A.	do do	16 73	
		2,002 32	
	LESS—Received from sale of instruments	505 98	
	Total, general contingencies		1,496 34
	Grand total		69,448 94
	ADD—Printing	317 88	
	Stationery	818 57	
			1,136 45
	Authorized disbursements (less superannuation)		70,585 39
	ADD—Balances due by sundry persons, 30th June, 1893		301 36
			70,886 75
	LESS—Balances due by sundry persons, 1st July, 1892	193 26	
	Balances due to sundry persons, 30th June, 1893	57 50	
			250 76
	Actual disbursements, agreeing with Statements Nos. 21A and 21B, pages 42 and 43		70,635 99

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—*Continued.*

No. 8.—DETAILS of Gas Inspection Expenditure, for the Year ended 30th June, 1893.

To whom paid.	Service.	Deduction for Superannuation.	Amounts paid.	Total.
	<i>Barrie.</i>	\$ cts.	\$ cts.	\$ cts.
Shanacy, M	Salary as Inspector for the year	2 00	98 00	102 30
	Contingencies		4 30	
	<i>Belleville.</i>			
Johnson, Wm.	Salary as Inspector for the year	5 00	245 00	343 66
	Contingencies		98 66	
	<i>Berlin.</i>			
Lynes, K.	Salary as Inspector for the year	2 00	98 00	99 45
	Contingencies		1 45	
	<i>Brockville.</i>			
Giffin, W. W.	Salary as Inspector for the year	2 00	98 00	114 25
	Contingencies		16 25	
	<i>Cobourg.</i>			
Bickle, J. W.	Salary as Inspector for the year	2 00	98 00	170 50
	Contingencies		72 50	
	<i>Cornwall.</i>			
Mulhern, M. M	Salary as Inspector for the year	2 00	98 00	154 72
	Contingencies		56 72	
	<i>Guelph.</i>			
Broadfoot, S.	Salary as Inspector for the year	2 00	98 00	110 98
	Contingencies		12 98	
	<i>Hamilton.</i>			
McPhie, D	Salary as Inspector for the year	24 00	1,176 00	1,466 64
Dennis, W. A	do Assistant Inspector for the year	1 96	98 04	
	Salaries	25 96	1,274 04	
	Contingencies		192 60	
	<i>Kingston.</i>			
Burrows, Wm.	Salary as Inspector for the year	8 00	392 00	499 48
	Contingencies		107 48	
	<i>Listowel.</i>			
Hawkins, A. St. Geo	Salary as Inspector for the year	1 25	98 75	175 00
	Contingencies		76 25	

APPENDIX B.—No. 8.—Details of Gas Inspection Expenditure, &c.—*Con.*

To whom paid.	Service.	Deduction for Superannuation	Amounts paid.	Total.
	<i>London.</i>	\$ cts.	\$ cts.	\$ cts.
Williams, J.	Salary as Inspector for the year.....	20 00	980 00	1,389 10
	Contingencies		407 10	
	<i>Napanee.</i>			
Elliott, Geo. M.	Salary as Inspector for the year.....	2 00	98 00	104 00
	Contingencies		6 00	
	<i>Ottawa.</i>			
Roche, H. G.	Salary as Inspector for the year	14 00	686 00	1,006 75
	Contingencies		320 75	
	<i>Owen Sound.</i>			
Graham, W. J.	Salary as Inspector for the year	4 00	196 00	322 25
	Contingencies		126 25	
	<i>Peterborough.</i>			
Cahill, Thos.	Salary as Inspector for the year.....	4 00	196 00	507 90
	Contingencies		311 90	
	<i>Sarnia.</i>			
Hicks, W. H.	Contingencies.....			21 20
	<i>Stratford.</i>			
Rennie, Geo.	Salary as Inspector for the year.....	2 00		98 00
	<i>Toronto.</i>			
Johnstone, J. K. ...	Salary as Inspector for the year.....	28 04	1,371 96	1,507 39
Pape, Jas.	do Assist. Inspector from 20th May to 30th June, 1893	3 23	89 23	
	Salaries.....	31 27	1,461 19	
	Contingencies.....		46 20	
	<i>Montreal.</i>			
Hartt, Wm	Salary as Inspector from 1st July to 27th Nov., 1892.....	11 14	560 22	
Aubin, N.	do Assist. Inspector from 1st July, 1892, to 4th May, 1893.....	16 81	827 24	2,195 36
do	do Inspector from 5th May to 30th June, 1893.....	4 36	213 91	
O'Flaherty, M. J. ..	do Assist. Inspector from 24th April to 30th June, 1893.....	5 21	143 66	
	Salaries.....	37 79	1,745 03	
	Contingencies		450 33	

APPENDIX B.—No. 8.—Details of Gas Inspection Expenditure, &c.—*Con.*

To whom paid.	Service.	Deduction for Superannuation.	Amounts paid.	Total.
	<i>Quebec.</i>	\$ cts.	\$ cts.	\$ cts.
LeVasseur, N.	Salary as Inspector for the year	19 96	980 04	
Morreau, A.	do caretaker do	3 16	246 84	
	Salaries.	23 12	1,226 88	
	Contingencies		241 88	1,468 76
	<i>Sherbrooke.</i>			
Pennoyer, H. J.	Salary as Inspector from 1st July to 30th Sept., 1892	0 48	24 51	
Simpson, A. F.	do Inspector from 1st Oct., 1890, to 30th June, 1893.	1 44	73 53	
	Salaries.	1 92		98 04
	<i>Sorel.</i>			
Bruneau, P. C. A. . .	Salary as Inspector from 1st July to 31st Oct., 1892	1 32		65 32
	<i>Fredricton.</i>			
Purdie, S. A.	Salary as Inspector for the year	2 50	197 50	
	Contingencies		75 50	273 00
	<i>Moncton.</i>			
Lawlor, R. A.	Salary as Inspector for the year	6 00	294 00	
	Contingencies		161 10	455 10
	<i>St. John.</i>			
Rowan, A.	Salary as Inspector for the year	20 00	980 00	
	Contingencies		160 81	1,140 81
	<i>Halifax.</i>			
Miller, A.	Salary as Inspector for the year	24 00	1,176 00	
Munro, H. D.	do Assist. Inspector for the year	1 96	98 04	
	Salaries.	25 96	1,274 04	
	Contingencies		979 85	2,253 89
	<i>Charlottetown.</i>			
Knight, Jos.	Salary as Inspector for the year	2 50	197 50	
	Contingencies		31 00	228 50
	<i>Winnipeg.</i>			
Huggard, R. T.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		225 96	421 96
	<i>Victoria.</i>			
Jones, R.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		311 00	507 00
Hamilton, W. L. . . .	Contingencies as District Inspector.			33 10

No. 8.—DETAILS of Gas Inspection Expenditure, &c.—*Concluded.*

To whom paid.	Service.	Amount paid.	Total.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Pritchard & Andrews.	Stamps, cement, &c	17 20	
McPhie, D	Expenses in verifying gas instruments in Windsor, Chatham, St. Thomas, Ingersoll and Woodstock	48 80	
do	do in Barrie and Owen Sound.	27 10	
do	do in Sherbrooke	131 66	
do	Travelling expenses	151 70	
do	Equipment of sundry gas offices	664 92	
Eimer & Amend	Platinum crucibles	56 92	
Wright, A., & Co.	Thermometers, argand burners, &c.	268 40	
Canada Rubber Co.	Rubber tubing and washers	74 99	
Birkett, T.	Hardware	5 00	
B. A. B. Note Co.	Gas stamps	55 01	
	LESS—Sale of old furniture	1,501 70 8 00	
	Total, General Contingencies		1,493 70
	Grand Total		18,826 11
	ADD—Printing	111 05	
	Stationery	45 28	
			156 33
	Authorized disbursements (less superannuation).		18,982 44
	ADD—Balances due by Inspectors, 30th June, 1893.		360 47
			19,342 91
	LESS—Balances due by Inspectors, 1st July, 1892.	212 88	
	do to do 30th June, 1893	0 08	
			212 96
	Actual disbursements, agreeing with Statement No. 22, page 45		19,129 95

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 16th August, 1893.

APPENDIX B—Continued.

No. 9.—List of Persons employed by the Inland Revenue Department on Salary, during the Year ended 30th June, 1893.

NAME.	SERVICE.					
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.
Adams, J. S.		1				
Alexander, Thos.		1				
Allen, G. A.		1				
Allison, Chas.				1		
Amor, Wm.		1				
Armstrong, Walter.		1				
Atherton, R.		1				
Aubin, A.					1	
Babington, F. W.						1
Baby, J. C.		1				
Baby, Jos.		1				
Baby, W. A. D.		1				
Baker, J. S.				1		
Barber, J. S.		1				
Barker, C.		1				
Barrett, J. K.		1				
Battle, M.		1				
Rayard, Gilbert A.		1				
Beasley, R.		1				
Beattie, Thos.				1		
Beauchamp, J. P.		1				
Bell, James E.		1				
Bellemare, R.		1				
Blyea, T. H.		1				
Bennett, Jas.		1				
Bickle, J. W.		1			1	
Bish, Philip.		1				
Blair, J. B.		1				
Blatch, F. K.	1					
Blethem, C. W.		1				
Blundell, Richard.		1				
Bois, G. A.				1		
Boivin, C. A.		1				
Bolster, G. I.				1		
Boomer, J. B.		1				
Borradaile, R.		1				
Boucher, O. N. E.		1				
Bourassa, P. E.				1		
Bourget, O.		1				
Bouteiller, G. A.		1				
Bowman, Allan.		1				
Boyd, S. J.		1				
Boyle, P.		1				
Brabant, J. B. G. N.		1				
Bradley, Miss Carrie.		1				
Brennan, John.		1				
Broadfoot, S.		1				
Brown, J. F.	1					
Brown, J. J.		1				
Brown, S.		1				
Brunel, G.	1					
Brennan, D. J.		1				
Bulmer, Wm.		1				
Burke, T.		1				
Burrows, Wm.					1	
Byrnes, John.	1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Cahill, J. H.		1					
Cahill, J. W.		1					
Cahill, T.		1					
Cameron, D. M.		1			1		
Campeau, F. R. E.	1						
Carroll, D.		1					
Carter, Wm.	1						
Casey, Thomas.							1
Caven, A.		1					
Caven, W.		1					
Caven, J. McD.		1					
Chabot, F. X.				1			
Chalut, J. O.				1			
Chisholm, J. J.		1					
Chisholm, Noble		1					
Christie, W. J.		1					
Clark, A. F.		1					
Clark, James Alfred		1					
Code, A.				1			1
Code, Abraham		1					
Colclough, J. W.		1					
Coleman, Chas.		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Conway, B. J.		1					
Codd, Herbert J. S.		1					
Cosgrove, John				1			
Costello, J. W.				1			
Costigan, H. A.		1					
Costigan, J. J.		1					
Coughlin, D.				1			1
Courtney, J. J.		1					
Cowley, W.				1			
Cowan, Edgar				1			
Crawford, W. P.		1					
Crotty, John		1					
Crowe, W.		1					
Cullen, P.		1					
Curless, C.						1	
Daoust, J. A.				1			
Daveluy, George			1				
Daveluy, J. P.		1					
Davis, James		1					
Davis, John		1					
Davis, T. G.		1					
Dawson, W.		1					
DeMartigny, C. P.			1				
Dennis, W. A.					1		
Desroches, David		1					
Devine, Felix M.		1					
Dibblee, Wm.		1					
Dick, J. W.		1					
Dickson, C. T.		1					
Dillon, S.		1		1			
Dixon, H. G. S.		1					
Dingman, N. J.		1					
Dodds, E. W.		1					
Donaghy, Wm.		1					
Dorion, G. T.				1			

APPENDIX B.—No. 9.—LIST of Persons employed by the Inland Revenue Department, &c.—Continued.

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Doyon, J. A.	1						
Dowling, Thomas.		1					
Dudley, W. H.		1					
Dunne, J. P.	1						
Dumbrille, J.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre.		1					
Dunlop, C.		1					
Duplessis, C. Z.		1					
Dustan, W. M.		1					
Earle, R. H.		1					
Egan, James.				1			
Egener, A.		1					
Elliott, G. M.					1		
Erb, A. A.		1					
Evans, G. T.		1					
Fahey, Ed.		1					
Fahey, Owen.		1					
Falconer, Jas.		1					
Ferguson, J.		1					
Ferguson, John C.		1					1
Findley, Hugh.				1			
Fitzgerald, E. W.				1			
Fitzpatrick, W. J.		1					
Fiset, Arthur.		1					
Flynn, D.		1					
Forest, E. R.		1					
Flynn, J. P.	1						
Fortier, J. J. O.		1					
Fowler, Geo.	1						
Fox, J. D.		1					
Fox, Thomas.		1					
Fraser, G. J.		1					
Fraser, P.		1					
Freeze, E. C.				1			
Gallagher, F.			1				
Gatien, F.		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gervais, Samuel.				1			
Giffin, W. W.				1	1		
Gill, Wm.		1					
Girard, Iréné.		1					
Girdlestone, R. J. M.		1		1			
Godson, H.		1					
Goodman, A. W.		1					
Gorman, Arthur.		1					
Gorman, M.				1			
Gosnell, T. S.		1					
Gouin, N.			1				
Gow, James.		1					
Gow, J. E.		1					
Gowen, Edmund.			1				
Graham, W. J.		1			1		
Graham, W. T.		1					
Grant, H. H.		1					
Grimason, Thomas.		1					
Hagerty, P.		1					

APPENDIX B.—No. 9.—LIST of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Hall, C. R.	1						
Hall, J. J.		1					
Hamilton, W. L.		1					
Hanley, A.		1					
Harney, Thos.			1				
Hart, P. D.		1					
Harvey, E. A.		1					
Harwood, R. U.		1					
Hasty, M. J.		1					
Hastie, Wm.		1					
Hawkins, A. C.		1					
Hawkins, A. St. George					1		
Hawkins, W. L.		1					
Hayward, W. J.				1			
Hébert, C. D.		1					
Hébert, J. A. P.				1			
Helliwell, H. N.		1					
Henderson, W.		1					
Henry, J. M. B.		1					
Henwood, Geo.		1					
Heron, W. L.	1						
Hesson, C. A.		1					
Hicks, W. H.		1					
Hill, A. M.		1					
Himsworth, Wm.	1						
Hobbs, G. N.		1					
Howard, W. S.		1					
Howie, A.		1					
Howden, R.		1					
Hubley, H. H.		1					
Hudon, A.		1					
Hughes, R. A.				1			
Huggard, R. T.				1	1		
Hurst, Levi B.		1					
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Robert.		1					
Irwin, Samuel.				1			
James, T. C.		1					
Jamieson, R. C.		1					
Johnson, J. J.		1					
Johnson, Wm.				1	1		
Johnston, G. E.		1					
Johnstone, J. K.		1			1		
Johnstone, W. J.				1	1		
Jones, Andrew		1					
Jones, Richard				1			
Jubenville, J. P.		1					
Keeler, G. S.		1					
Keilty, Thos.		1					
Kelly, John F.						1	
Kelly, Edward				1			1
Kelly, M. J.				1			
Kenning, J. H.		1					
Keogh, P. M.		1					
Kidd, Thomas						1	1
King, R. M.		1					
Knight, Jos.					1		
Knowlson, J. B.		1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Laidman, Richard H.				1			
Lane, T. M.		1					
Lang, V.		1					
Langlois (dit Traversy), F. X.		1					
Laporte, Geo.		1					
LaRue, Geo.		1					
Lauder, John		1					
Lavallé, D. P.		1					
Lawlor, H.		1					
Lawlor, R. A.		1			1		
Lecours, H. T.		1					
Lee, Edward.		1					
Leighton, W. K.				1			
LeMoine, Jules		1					
LeMoine, J. M.		1					
Lépine, Louis		1					
Leprohon, R. M.		1					
Lett, F. P. A.		1					
LeVasseur, N.					1		
Looby, John				1			
Logan, John		1					
Lynch, P.				1			
Lynes, K.		1			1		
Lyons, E.		1					
Lyons, John				1			
Macdonald, A. B.		1					
Macdonald, D.		1					
Macdonald, J. A.				1			
Macfarlane, Thos.							1
Mackay, G. W.		1					
Mackay, J. H.		1					
Malo, T.		1					
Magness, Robert.				1			
Manning, J.		1					
Marcon, F. E.		1					
Marentette, Alex.				1			
Marion, Eugène.		1					
Marshall, F.		1					
Mason, F.		1					
Metcalf, W. F.		1					
Miall, E.	1						
Miller, A.					1		
Miller, J. E.		1					
Miller, W. F.		1					
Millier, Elie.		1					
Milligan, R. J.				1			
Milliken, E.		1					
Monteith, J. A.		1					
Moore, T.		1					
Moore, Wm.		1					
Moreau, Alf.				1	1		
Morrow, John		1					
Mulhern, M. M.		1			1		
Munro, H. D.		1			1		
Murray, A. E.		1					
Murray, David.		1					
McAllister, A.		1					
McCabe, J. M. G.		1					
McCarthy, J. P.	1						

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
McClanaghan, M.		1					
McCloskey, J. R.		1					
McCoy, Wm.		1					
McCuaig, Aug. F.		1					
McCullough, A.	1						
McDonald, J.				1			
McDonald, J. A.		1					
McDonald, M. A.		1					
McFarlane, C. D.		1					
McGill, A.							1
McIntyre, Donald.		1					
McKay, John				1			
McKenzie, T. H.				1			
McKimm, U. H.		1					
McPherson, A. F.		1					
McPhie, Donald.					1		
McSween, James.		1					
Nash, S. C.		1					
Nettle, R.	1						
Newby, F.	1						
Nichols, J. T.		1					
Olivier, J. A.				1			
O'Brien, C.		1					
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donohue, M. J.		1					
O'Leary, T. J.		1					
Panneton, G. E.		1					
Patton, James.			1				
Patterson, A. C.				1			
Perkins, L. A.		1					
Perry, G. L.		1					
Petit, J. B.				1			
Pinsonnault, Alfred		1					
Piper, H.				1			
Plessis (<i>dit</i> Belair), A.		1					
Pole, C. W.		1					
Powell, J. B.		1					
Power, R.			1				
Power, Thomas A.		1					
Provost, J. J.		1		1			
Purdie, S. A.					1		
Quain, Redmond.	1						
Quinn, J. D.		1					
Ramon, Pierre.		1					
Reddan, C. J.		1					
Reddin, James.				1			
Reilly, John S.		1					
Rennie, George.		1			1		
Richard, D.				1			
Richard, J. U.				1			
Robins, Paul M.	1						
Roche, H. G.					1		
Rogerson, J. M.		1					
Ross, H. E.				1			
Ross, S. F.		1					
Rouleau, J.		1					
Rowan, A.					1		
Rowland, E.		1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Concluded.*

NAME.	SERVICE.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Rowland, F.		1					
Russell, W. W.				1			
Ryan, J. B.				1			
Saucier, X.		1					
Schram, B.		1					
Scovil, W. B.				1			
Scullion, J. W.		1					
Shanacy, M.		1			1		
Sexton, J.		1					
Shaw, J. F.	1						
Simpson, A. F.		1					
Simon, E. H.		1					
Slattery, R.		1					
Slattery, Thos.				1			
Smyth, B. B.		1					
Spereman, J. J.		1					
Spence, F. H.		1					
Spence, John		1					
Standish, J. G.		1					
Stewart, Jas.		1					
Stratton, W. C.		1					
Taylor, G. W.		1					
Taylor, J. F.		1					
Till, T. M.		1					
Thomas, J. S.				1			
Thomas, Robert		1					
Thomas, Philip		1				1	
Tomlinson, W. H.				1			
Tompkins, P.		1					
Toupin, F. X. J. A.		1					
Tremaine, L. E.		1					
Valin, J. E.	1						
Verner, Francis		1					
Villeneuve, J.		1					
Vincent, J. L.		1					
Wainright, F. G.		1					
Waller, J.		1					
Walsh, Daniel		1					
Watson, James.							1
Watkins, J. A.		1					
Webbe, C. E. A.		1					
Westman, T.		1					
Weir, James.		1					
Weyms, C.		1					
Wheatley, Alfred E.				1			
Whelan, W. F.			1				
Whitaker, Wm.				1			
Williams, Geo.		1					
Williams, J.					1		
Willmot, J. B.				1			
Wilson, David.		1					
Winter, A. W.		1					
Wolfenden, Wm.		1					
Woodward, G. W.		1					
Wright, Robt				1			
Yates, J. M.		1					
Total.....	23	288	9	68	28	4	10

APPENDIX B—*Concluded.*

No. 10.—List of persons employed by the Inland Revenue Department on salary, during a portion of the year ended 30th June, 1893.

NAME.	PERIOD.	SERVICE.					
		Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Food.
Adams, W. C.	From 1st July, 1892 to 30th April, 1893.				1		
Archambault, R.	do 1st July, 1892 to 31st Dec., 1892.	1					
Beasley, R. S.	do 1st July, 1892 to 31st Jan., 1893.		1				
Bedard, W. G.	do 1st July, 1892 to 28th Feb., 1893.		1				
Belle-Rives, Chas.	do 1st July, 1892 to 30th Sept., 1892.			1			
Belle-Rives, Geo.	do 25th Oct., 1892 to 30th June, 1893.			1			
Bourassa, G.	do 1st July, 1892 to 30th April, 1893.		1				
Bourassa, Jos.	do 1st May, 1893 to 30th June, 1893.		1				
Bruneau, P. C. A.	do 1st July, 1892 to 31st Oct., 1892.				1	1	
Burgess, Thos.	do 19th Dec., 1892 to 30th June, 1893.				1		
Burns, John.	do 31st Jan., 1893 to 30th June, 1893.	1					
Cosgrove, J. J.	do 1st July, 1892 to 6th Dec., 1892.		1				
Cox, J. E.	do 1st July, 1892 to 30th April, 1893.		1				
Dodd, John.	do 1st July, 1892 to 31st Dec., 1892.		1				
Doyle, J. E. H.	do 1st Sept., 1892 to 30th June, 1893.		1				
Elliott, F. H.	do 16th June, 1893 to 30th June, 1893.				1		
Foster, Henry.	do 20th May, 1893 to 30th June, 1893.		1				
Gingras, N.	do 1st July, 1892 to 31st July, 1892.				1		
Goron, D.	do 1st July, 1892 to 31st May, 1893.		1				
Guay, Alphonse.	do 24th Dec., 1892 to 30th June, 1893.					1	
Hamilton, C. M.	do 1st Aug., 1892 to 30th June, 1893.		1				
Hart, W.	do 1st July, 1892 to 27th Nov., 1892.					1	
Kellock, D.	do 1st July, 1892 to 31st Jan., 1893.		1				
La Riviere.	do 29th April, 1893 to 30th June, 1893.		1				
Lefebvre, F. X.	do 1st July, 1892 to 26th July, 1892.						1
Mainville, C. P.	do 12th Dec., 1892 to 30th June, 1893.		1				
Mongeon, Cyrille.	do 18th Jan., 1893 to 30th June, 1893.				1		
Neelands, H.	do 1st July, 1892 to 31st Dec., 1892.		1				
O'Flaherty, M. J.	do 24th April, 1893 to 30th June, 1893.					1	
Pennoyer, H. J.	do 1st July, 1892 to 30th Sept., 1892.		1			1	
Pinhey, Henry.	do 23rd May, 1893 to 30th June, 1893.				1		
Pape, James.	do 20th May, 1893 to 30th June, 1893.					1	
Todd, Thos.	do 6th Aug., 1892 to 30th June, 1893.				1		
Tourchot, A. L.	do 1st Aug., 1892 to 30th June, 1893.						1
Tracey, J. P.	do 3rd Aug., 1892 to 30th June, 1893.		1				
Walsh, M. F.	do 1st July, 1892 to 31st Dec., 1892.	1					
Winters, C. F.	do 1st Jan., 1893 to 30th June, 1893.	1					
Total.		4	17	2	8	6	2

RECAPITULATION.			
Employed during the year, as per Statement No. 9.			430
do a portion of the year, as per Statement No. 10.			39
Total			469
Deduct employed in the Excise and Weights and Measures Service.		3	
do do do Gas Service.		8	
do do do Preventive Service.		2	
do do do Food Inspection.		1	
do do do Weights and Measures and Gas Service.		6	
do do do Food Inspection.		2	
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REPORT RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1893

PART II.



ADULTERATION OF FOOD

Presented to both Houses of Parliament by Command of His Excellency.

JOHN FISHER WOOD,

Controller of Inland Revenue.



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1894

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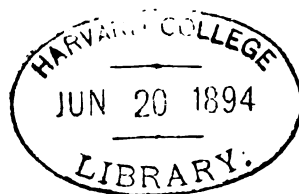
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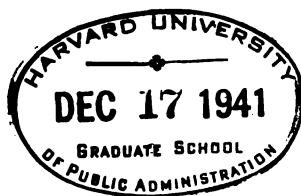
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Hon. J. S. Everett



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SECTION OF FOODS AND DRUGS AND FERTILIZERS.

I am, Sir, very respectfully,
 Your obedient servant,
 Charles F. B. ...

I have the honour herewith to submit the reports of the official Analysts of
 for the fiscal year ended 30th June, 1893.

Following is a summary statement of the whole number of samples analysed

	Genuine.	Adulterated	Doubtful.	Total.
.....	38	33	6	77
.....	120	25	43	188
.....	107	0	12	119
....., etc.	147	79	27	253
.....	24	0	0	24
.....	94	0	12	106
.....	42	34	7	83
	572	171	107	850

From the foregoing table it will be seen that 20 per cent of the samples analysed
 were adulterated, and nearly one-third were either adulterated or doubtful.

The percentage of doubtful items is due mainly to milk. The Chief Analyst
 has recommended the establishment of a standard in the case of milk and of the desira-
 ble such standard there can be little doubt. He has recommended persis-
 15 per cent of butter fat and 12 per cent of total solids should be determined
 of such standard. I have been unable as yet to see my way to endorse his
 opinion, inasmuch as while under favourable conditions this standard could
 be exceeded in respect of the proportion of butter fat, genuine cow's milk
 is below that standard and though it may be very desirable to keep the

standard reasonably high—it would be a manifest hardship to convict an honest man of fraud when such apparent fraud is merely the result of natural causes.

The practice of adulterating lard with cotton seed oil and other things appears to have become very prevalent, so much so that nearly half of the samples analysed proved to have been so adulterated.

The large proportion of adulterated tinctures and drugs is due mainly to a deficiency of alcoholic strength as called for by the “British Pharmacopœia.”

I have the honour to be, sir,

Your obedient servant,

E. MIALL,
Commissioner of Inland Revenue.

REPORTS OF PUBLIC ANALYSTS.

HALIFAX, N.S., 20th November, 1893.

Commissioner of Inland Revenue,
Ottawa.

—I have the honour to submit my annual report on foods, drugs, &c., received
is during the year ending 30th June, 1893, as follows :—

Samples.	Genuine.	Adulterated	Doubtful.	Total.
.....	9	8	.....	17
.....	21	7	14	42
.....	17	.....	.....	17
.....	15	1	.....	16
.....	9	10	.....	19
.....	25	.....	.....	25
.....	11	6	.....	17
Total.....	107	32	14	153

Lard.

adulterant in each case was cotton seed oil.

Milk.

samples were skimmed and 1 watered. The 14 doubtful cases were probably
or watered, as the case might be ; if not so, they were milks of very inferior

Drugs.

0 samples the alcohol employed was not of the strength required by the
specia.

Vinegar.

iciency of acetic acid was found in 6 cases ; free mineral acid was found in

I have the honour to be, sir,
Your obedient servant,

MAYNARD BOWMAN.

CHEMICAL LABORATORY, 74 GERMAIN STREET,
ST. JOHN, N.B., 12th September, 1893.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to transmit my report for the fiscal year ending 30th June, 1893.

Samples.	Genuine.	Adulterated	Doubtful.	Total.
Lard.....	7	4	1	12
Ale.....	4			4
Lager beer.....	4			4
Porter.....	4			4
Drugs.....	3	9		12
Total.....	22	13	1	36

The only point that appears to require special notice is the large proportion of drugs found to be below the standard of strength laid down by the British Pharmacopœia.

I have the honour to be, sir,

Your obedient servant,

W. F. BEST,
Official Analyst.

DISTRICT OF QUEBEC.

ANALYST'S OFFICE, QUEBEC, 19th December, 1893.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit the following report of analyses made during the year ended 30th June, 1893. I analysed 74 samples, 40 of which were pure, 21 adulterated, and 13 doubtful :

Samples.	Pure.	Adulterated	Doubtful.	Total.
Lard.....	2	10		12
Milk.....	17	3	6	26
Beer and porter.....	12			12
Cod liver oil.....	3			3
Glycerine.....	3			3
Olive oil.....	1	2		3
Castile soap.....	2	1		3
Tinctures.....		5	7	12
Total.....	40	21	13	74

Lard.

The adulterated lard was of American manufacture.

Milk.

The samples of milk classed "doubtful" contained but 3·00 or 3·300 per cent of fat ; they were therefore too poor in fatty substance to be classed "pure."

Tinctures.

a rule, certain of these medicinal tinctures were prepared with too diluted and did not meet the requirements of the B. P.

I have the honor to be, sir,

Your obedient servant,

M. Fiset, M.D.,

Public Analyst, Quebec.

DISTRICT OF MONTREAL.

LABORATORY OF THE INLAND REVENUE,

OFFICE OF THE PUBLIC ANALYST,

MONTREAL, 1st Oct., 1893.

Commissioner of Inland Revenue,
Ottawa.

I have the honour of submitting to you my report for the year ending July, in the samples analysed during the period, viz., 151, being :

Samples milk	36
Malt liquors	15
Drugs	15
Tinctures of drugs	16
Bread	24
Fertilizers	30
Vinegars	15

Total 151

these I have reported 18 adulterated, 15 doubtful and 118 genuine as detailed in following table :

Nature.	Genuine.	Adulterated	Doubtful.	Total.
.....	28	6	2	36
.....	15	.....	.....	15
.....	9	6	.....	15
.....	7	.....	9	16
.....	24	.....	.....	24
.....	30	.....	.....	30
.....	5	6	4	15
Totals	118	18	15	151

The only subject calling for special remark appears to be the tinctures, many of which were found deficient in alcohol, whether from incorrect manufacture or from long storage may be matter of question, but they are doubtless below the required standard both of the British and American Pharmacopœias. The general condition of drugs and of pharmaceutical preparations appears to me an important field of inquiry on a wider scale than has yet been attempted.

I have the honour to be, sir,

Your obedient servant,

JOHN BAKER EDWARDS,

Public Analyst

OTTAWA, 28th Sept., 1893.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report of the work done in my laboratory during the fiscal year ending 30th June, 1893.

There have been submitted to me for analysis during this period 109 samples, of which the results may be tabulated as follows :—

Name of Sample.	Genuine.	Adulterated	Doubtful.	Total.
Lards.....	6	3	3	12
Milk.....	19	5	2	26
Malt liquor.....	12			12
Cod liver oil.....	3			3
Olive and salad oil.....	1	2		3
Glycerine.....	3			3
Castile soap.....	3			3
Tinctures.....	6	10	4	20
Ointment of creosote.....			1	1
Syrup of chloral.....			1	1
Sub-chloride of mercury.....	1			1
Fertilizers.....	12			12
Vinegar.....	8	2	2	12
Total.....	74	22	13	109

F. X. VALADE, M.D.,
Public Analyst.

SCHOOL OF PRACTICAL SCIENCE, TORONTO.

E. MIALl, Esq.,
Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit the annual report of work done in my laboratory under instruction from the Department of Inland Revenue. During the past year I have examined 121 samples, of which I found 94 genuine, 12 adulterated and 15 doubtful, as shown in the subjoined table :—

TABLE I.

Name of Sample.	Genuine.	Adulterated	Doubtful.	Total.
Milk.....	19	3	10	32
Beer.....	15			15
Soap.....	5			5
Cod liver oil.....	3			3
Olive oil.....	2	2		4
Glycerine.....	2	1		3
Drugs.....	18	6	5	29
Fertilizers.....	15			15
Vinegars.....	15			15
Total.....	94	12	15	121

*Milk.

Two samples of milk were analyzed of which 19 were genuine, 3 were undoubtedly adulterated, and 10 were doubtful.

The three samples returned as adulterated, 2 numbers 12819 and 12826 were found by admixture with water. The solids, other than fat, in both cases fell below 8 per cent. The other sample number 12828, was deficient in cream, containing 2.23 per cent, and this fact in connection with a somewhat high proportion of fat, leads to the conclusion that it has been skimmed.

The samples in which the solids not fat were between 8.0 and 8.5 per cent, I regarded as doubtful, as also those in which the fat was between 2.5 and 3 per cent. I am satisfied that genuine cow's milk, sometimes, though rarely, gives figures like these. I have been informed by medical health officers and others, that my figures to this effect, previously published, are being made use of by dishonest milk-vendors to the effect of fraud. This I regret, but the facts remain facts and had better be faced. The eyes of the public to the exceptions to any rule, no matter how general, appears to me, and to certify to uncertainties even with the best of motives, is in my judgment, a moral.

It cannot be too often reiterated that there is only one way of protecting the public—namely, by enacting limits below which milk may not be sold. We know now of the composition of milk, and our methods of analysis are sufficiently accurate to permit us to fix these limits, so as to secure protection to the consumer, with justice to the dealer.

Beer.

Seven samples of beer were examined. The results of the examination are given in the annexed table.

TABLE II.

Sample.	No. of Sample.	I Specific Gravity, 15.5° of Beer after escape of CO ₂ .	II Specific Gravity of Distillate at 15.5°C.	III per cent of Abs. Alc. by wt.	IV Specific Gravity of Residue at 15.5°C.	V Ext. Calc. for Spec. Gravity of Residue.	VI Ext. by Wt., dry, at 90°C.	VII Original Gravity of Wort.	VIII Ext. corresponding to Orig. Gr. = P.	IX Nitrogen per cent	X Albumenoids per cent of Beer.	XI Allumenoids in per centage of P.	XII Sugar.	XIII Dextrin per cent.	No. of Sample.
		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Ale.	12833	1.0186	0.9912	5.01	1.0274	6.83	6.73	1.0654	15.93	0.144	0.901	5.61	58.4	25	12833
Ale.	12834	1.0050	0.9898	5.85	1.0149	3.72	3.52	1.0600	14.67	0.107	0.67	4.50	92.1	95	12834
St.	12825	1.0063	0.9897	5.96	1.0165	4.12	4.17	1.0621	15.16	0.185	1.08	7.11	48.1	60	12835
St.	12836	1.0129	0.9906	5.39	1.0202	5.05	5.09	1.0614	15.00	0.112	0.70	4.70	81.3	58	12836
Ale.	12837	1.0091	0.9913	4.94	1.0179	4.75	4.28	1.0554	13.37	0.086	0.541	3.90	69.3	05	12837
St.	12838	1.0053	0.9907	5.32	1.0145	3.62	3.59	1.0552	13.52	0.082	0.526	3.90	39.2	68	12838
Ale.	12839	1.0041	0.9899	5.83	1.0141	3.52	3.44	1.0588	14.58	0.110	0.693	4.80	77.1	98	12839
St.	12840	1.0089	0.9911	5.07	1.0176	4.40	4.38	1.0562	13.76	0.122	0.765	5.50	83.2	79	12840
St.	12841	1.0009	0.9896	6.02	1.0110	2.75	2.64	1.0570	13.95	0.104	0.653	4.61	07.0	92	12841
St.	12842	1.0081	0.9910	5.13	1.0189	4.72	4.67	1.0580	14.19	0.108	0.678	4.70	35.3	65	12842
St.	12843	1.0113	0.9908	5.26	1.0210	5.25	5.17	1.0612	14.95	0.127	0.793	5.20	75.3	63	12843
St.	12844	1.0093	0.9926	4.14	1.0163	4.07	4.11	1.0470	11.57	0.115	0.721	6.20	63.2	76	12844
St.	12845	1.0051	0.9913	4.94	1.0136	3.40	3.51	1.0511	12.55	0.097	0.606	4.00	54.2	37	12845
St.	12846	1.0105	0.9919	4.57	1.0187	4.67	4.76	1.0530	13.00	0.097	0.606	4.60	17.3	79	12846
draught	12847	1.0050	0.9913	4.94	1.0135	3.37	3.33	1.0510	12.52	0.109	0.683	5.41	07.1	58	12847

It is to say that in my official return of number 12829, a sample taken from T. J. Horricks, No. 34 Street, Toronto, I inadvertently returned an incorrect figure for the butter fat namely, 4.34 per cent. This made the solids other than fat, 7.76 per cent instead of 8 per cent, the total 12.1 per cent. This error was, I am sorry to say, not discovered until it had been printed in 32.

In column I. will be found the specific gravity of the beer after expulsion of the carbon dioxide.

Column II. gives the specific gravity of the distillate made up to the volume of beer taken.

Column III. gives the percentage of alcohol by weight deduced from the figures in II. by means of the tables adopted by the American Association of Agricultural Chemists, and published in their proceedings for 1892 (U. S. Dept. of Agriculture, Division of Chemistry Bulletin, No. 35.)

Column IV. gives the specific gravity of the residue after distillation, made up to the original volume. All these specific gravities were determined by means of a pycnometer, at a temperature of 15.5°C .

Column V. gives the number of grammes of extract in 100° of beer, calculated from this specific gravity by reference to Balling's table.

Column VI. gives the number of grammes of extract in 100° beer, determined by evaporating 10° of the beer in a tube loosely packed with asbestos and drying to constant weight in a water oven at 90°C . Columns V. and VI. in most cases will be found to agree fairly well, except in the case of No. 37.

Column VII. gives the "original gravity," *i. e.*, the specific gravity of the wort from which the beer was brewed before fermentation. It is calculated from columns II. and IV. by means of the tables of Graham, Hofmann and Redwood.

Column VIII. gives the extract contained in this wort obtained by Balling's tables.

Column IX. gives the percentage of nitrogen. This was determined in 10° of beer by Kjeldahl's method.

Column X. gives the number of grammes of albumenoids in 100° of beer, obtained from the nitrogen by multiplying by 6.25 .

Column XI. gives the albumenoids calculated to the percentage of the extract contained in the original wort as given in column VIII.

In column XII. the numbers were obtained by treating the dry extract with alcohol. They include the sugar and whatever other matters may be soluble in alcohol.

Column XIII., under the head of "Dextrin," &c., gives the numbers obtained by subtracting from the total extract in column VI. the sum of the sugar and albumenoids.

I have been asked to state whether in my opinion, these analyses throw any light upon the question of the source from which the alcohol has been derived, whether from malt alone, or from some malt substitute such as starch sugar. A careful study of the results obtained, together with a comparison of them with all the published analyses of beers, English, American and German at my disposal, has obliged me to answer the question in the negative. The most hopeful indication in this direction appeared to be the quantity of albumenoids when calculated as I have done in the percentage of the solid matter contained in the original wort. The mean of 22 analyses of English Brewers malt by Grimmer (*König Nahrung und Genuss-mittel* p. 795) gives 5.49 as the percentage of albumenoids in the extract. The same chemist found in experiment with German worts an average of 4.215 per cent of albumenoids in the extract before the addition of hops. After treatment with hops the average percentage was 3.923 . The treatment which the malt undergoes in brewing, the temperature of the infusion and other circumstances greatly influence this quantity, and in published analyses from reliable sources from 6 to 3.5 per cent. In the beers submitted to me it varied from 5.6 to 3.9 —numbers which do not warrant any definite conclusion.

Useful information might perhaps have been obtained by the action of polarized on the unfermentable residue. But the quantity remaining at my disposal after the determinations given above had been made, was not enough for this purpose.

Soap.

Five sample of Castile soap were examined and reported genuine.

Cod Liver Oil.

Three samples were examined and reported genuine.

Olive Oil.

Three samples were examined. Two were reported genuine, and two were found to be adulterated with some foreign oil, probably cotton-seed oil.

Glycerine.

Three samples were examined. Two were genuine; one contained about 80 per cent glycerine.

Drugs.

29 drugs examined, I reported 18 genuine, 6 adulterated, and 5 doubtful. The adulterated and doubtful samples were all tinctures, and the nature of the adulteration was a deficiency in spirituous strength below the standard of the pharmacopœia. The subjoined table shows the alcoholic strength and percentage of extract contained in 23 samples.

TABLE III.

DRUGS.

of Sample.	No.	Menstruum.	Abs. alc. per cent by wt.	Per cent solids, dry at 100° C.	Remarks.
ca.....	5947	Dil. alc. U. S.			
ca.....	5947	Rectified B. P.	49.05	0.65	Genuine.
ca.....	5951	do	38.85	1.39	Doubtful.
ca.....	5951	do	39.06	4.17	do
ca.....	5948	Proof spirit.	32.52	2.45	Adulterated.
ca.....	5950	do	23.78	1.99	do
ca.....	5952	do	39.92	1.96	Doubtful
ca.....	5953	do	47.23	1.63	Genuine.
ca.....	5955	do	36.31	1.15	Adulterated.
ca.....	5957	do	42.52	1.12	Genuine.
ca.....	5954	Rectified spirits.	83.74	0.94	do
ca.....	5956	do	50.20	0.34	Adulterated.
ca.....	5960	do	48.35	0.71	do
ca.....	5958	Proof spirit.	41.13	5.76	Genuine.
ca.....	5959	do	32.25	1.80	Adulterated.
ca.....	12875	do	38.9	5.33	Doubtful.
ca.....	12880	do	43.9	3.55	Genuine.
ca.....	5961	do	43.52	3.53	do
h. Co.....	12883	do	{ 45.1	Opium proper proportion Benzoic acid, 0.49 per cent.	{ do
h. Co.....	12889	do			
Co.....	12885	do	44.4	do	do
Co.....	12885	do	48.0	5.05	do
Co.....	12878	Rectified spirits.	79.98	2.63	do
Co.....	12882	do	85.1	3.9	do
Co.....	12884	Proof spirit.	46.6	3.4	do
Co.....	12876	do	36.1	4.76	Doubtful.

The tinctures examined were those of arnica, buchu, calumba and capsicum, of three samples. Tincture of rhubarb and compound tincture of camphor, of each samples. Four samples of compound tincture of gentian, and one each of tincture of cardamoms and compound tincture of cardamoms.

The menstruum directed by the B. P. for the tinctures of arnica, capsicum and rectified spirits, for all others, proof spirits. It is obvious, however, that if the standards of the pharmacopœia are followed, that the spirituous strength of the resulting will be less than that of the spirit prescribed for its preparation, because the resulting will contain in addition to the spirit, all the water of the drug and also the

solid matter extracted by the menstruum. In nearly all the tinctures the quantity of powdered drug directed to be taken is 2.5 oz. to the pint *i. e.*, 25 per cent. Vulpian has shown (Arch. d. Pharm. Dec., 1887, p.p. 1044-1049 and Proc. Am. Pharm. Ass. xxxvi., 274) that the quantity of water existing as hygroscopic moisture in well air dried drugs average 11 per cent, while if kept in a moist atmosphere they frequently contain as much as 20 per cent. Rhubarb for example, when kept in a dry atmosphere usually contains about 10 per cent water, but in moist air it may contain 20 per cent. The official tincture of rhubarb contains rather less than 5 per cent of solids. If then the tincture were made by the official method from the dry powder with proof spirit, the product would contain about 5 per cent extract, 2.5 per cent water, and 92.5 per cent proof spirit, while if the tincture were made during damp weather, it might contain 10 per cent of water, 5 per cent extract and 90 per cent proof spirit. In the first case the percentage of alcohol would be 45.32 per cent and the second 44.1 per cent. The latter is an extreme case, but taking into consideration the loss of alcohol which is likely to take place from evaporation during the process of manufacture, I should think that 46 per cent of alcohol was as high as could reasonably be expected in a tincture directed to be made with proof spirit, and 80 per cent in one for which rectified spirit was ordered.

With regard to the tincture of arnica, there are two preparations of that name, one of the root, and the other of the flowers.

The B. P. directs the tincture to be made from the root and with rectified spirit, the U. S. P. directs it to be made from the flowers with dilute alcohol. It is the American preparation which is so largely employed as a remedy for bruises.

I have taken pains to find out what is the alcoholic strength of the best and purest tinctures obtainable in the market, and I have found that in nearly every case, the alcoholic strength for a proof spirit tincture is considerably below that of proof spirit.

As a provisional limit pending further investigation in this matter, I would suggest 40 per cent for proof spirit tinctures, and 75 per cent for rectified spirit tinctures as limits below which the alcoholic strength should not fall.

In accordance with these limits, I refer to the foregoing table in which I have classified as adulterated, all those samples which fall decidedly below this limit. Those which fall a per cent or two below, I have classified as doubtful.

Fertilizers.

All the fertilizers examined fall within the limit of the Act.

Vinegars..

I have examined 15 samples of vinegar which are given below.

Name.	Number.	Colour.	Specific Gravity	Per-centage Acetic Acid.	Per-centage solids dry at 100° C.	Ash percent- age.	Reaction.	Free Mineral Acid.	Probable Source.
Canadian malt.....	12934	Dark brown....	1.013	5.46	1.04	0.02	Alkaline....	None.....	Spirit perhaps mixed with some saccharine liquid.
Honey.....	12935	Light brown....	1.032	3.96	7.63	0.35	do.....	do.....	Starch sugar.
Canadian malt.....	12936	Very light brown	1.012	4.33	2.10	0.29	do.....	do.....	Malt.
do do.....	12937	Brown.....	1.010	4.38	0.71	0.08	Neutral....	0.11 in 1,000	Spirit mixed with malt and some saccharine [liquid.
White wine.....	12938	Colourless.....	1.009	4.70	0.26	0.01	Alkaline....	None.....	Spirit.
English malt.....	12939	Brown.....	1.015	4.40	5.13	0.20	do.....	do.....	Malt.
White wine.....	12940	Colourless.....	1.010	6.07	0.20	0.03	do.....	do.....	Spirit.
do.....	12941	do.....	1.006	6.65	0.13	0.03	do.....	do.....	do
English malt.....	12942	Brown.....	1.015	4.56	2.19	0.22	do.....	do.....	Malt.
XXX white wine.....	12943	Colourless.....	1.009	5.67	0.20	0.02	do.....	do.....	Spirit.
Cider.....	12944	Light brown....	1.017	4.25	2.33	0.30	do.....	do.....	Apples.
Proof.....	12945	Colourless.....	1.009	7.20	0.33	0.02	Faintly alkaline.	do.....	Spirit.
White wine.....	12946	do.....	1.010	5.75	0.25	0.14	Alkaline....	do.....	do
XXX white wine...	12947	do.....	1.011	6.46	0.32	0.03	Neutral....	0.34 in 1,000	do
Cider.....	12948	Yellow turbid...	1.013	3.59	2.52	0.32	Alkaline....	None.....	Apples.

From this examination it appeared that all the samples were free from metallic impurities, except that No. 12935 contained a notable quantity of iron, and Nos. 12936, 12944 and 12948 contained a trifling quantity.

Only two of the samples contained any free mineral acid. The quantity present in both cases was less than one gallon in 1,000 gallons.

With regard to their origin, vinegars fall into three classes: 1st.—Those made from a fermented saccharine liquid. 2nd.—Those made from a distilled spirit. 3rd.—Factitious vinegar, made by mixing water with or without a little flavouring and colouring matter with acetic acid, obtained from the distillation of wood.

The first class comprise wine, beer, cider, malt and starch-sugar vinegars. The vinegars of this class are distinguished from those of the other two classes by their large content of extract and of ash.

In seven of the vinegars examined the extract is above one per cent. In eight falls below this figure. In the first seven the average is 3·4 per cent. In the second 0·3 per cent. In only one of the first class does the extract fall below 2 per cent.

In only one of the second class does it rise above 0·4 per cent. We have here the vinegar of the first class sharply marked off from the rest. A determination of the ash leads to the same result. In one only of the first seven samples does the ash fall below 0·2 per cent. In one only of the other eight samples does it reach 0·1 per cent. and in most cases it falls below 0·05 per cent.

The seven samples of class one are designated as follows: two samples are called "Canadian Malt," two samples are "English Malt," two samples are "cider," and one "honey."

The eight samples of the second class are designated as follows:—one sample called "Canadian malt," six samples "white wine," and one sample "proof."

The sample called Canadian malt No. 12937 has an extract and ash percentage intermediate between the two classes. No. 12934 with a very low ash has an extract only just above 1 per cent. Both these are perhaps made from a mixture of fermented liquid with spirit.

The sample 12935 called "Honey vinegar" contains much dextrin and is evidently made from starch sugar (glucose).

The two samples called "cider vinegars" agree with the characters of vinegar from that source. The remaining "malt vinegars" are no doubt correctly so called, while the "white wine" and "proof vinegars" have been made from spirit.

I have the honour to be, sir,
Your obedient servant,

W. HODGSON ELLIS.

OFFICE OF PUBLIC ANALYST,
LONDON, 18th July, 1893.

Commissioner of Inland Revenue,
Ottawa.

I have the honour to submit to you my report of the work done in my
during the year ending 30th June, 1893.

g this period 109 samples have been examined as follows —

Name of Sample.	Genuine.	Adulterated	Doubtful.	Total.
	9	2	1	12
	16	1	9	26
			7	7
			1	1
			3	3
			1	1
	3			3
	2	1		3
	3			3
		3		3
mixture of gentian.	2	2		4
oral.	1			1
mixture of camphor	1			1
myrrh	3			3
subarb.	1	4		5
m Co.		1		1
sub-chloride of mercury.	1			1
creosote	1	1		2
inger	2	1		3
quills	1	1		2
			12	12
	1	10	1	12
Total	47	27	35	109

the case of the fertilizers and beers, I did not state in the certificates any opinion
genuineness or otherwise, of the samples.

reference to the classification of the vinegars in the above table, I may say
f these samples were sold as white wine vinegar, and three as cider vinegar.
former, I found adulterated, one of the later, I found genuine, one adulterated,
doubtful. The remainder of the samples being sold simply as vinegar. I took
standard the British Pharmacopœial definition, namely, that made from malted
ted grain by fermentation and containing 5·41 per cent of real acetic acid,
to which standard all were condemned.

I have the honour to be, sir,
Your obedient servant,

FRANKLIN T. HARRISON,
Public Analyst.

ST. JOHN'S COLLEGE,

WINNIPEG, MAN., 11th September, 1893.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to present a tabulated statement showing the results of the analyses of samples submitted to me during the year ended 30th June, 1893.

	Genuine.	Adulterated.	Doubtful.	Total.
Lard	5	6	1	12
Fermented liquors ..	24			24
Drugs	27	10		37
Fertilizers	12			12
Vinegars	2	10		12
Total	70	26	1	97

I have the honour to be, sir,

Your obedient servant,

EDGAR B. KENRICK.

Date.	Name of Analyst.	District.	No. of Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Water.	Specific Gravity, at 98° C.	Iodine Absorption.	Silver Test.	Melting Point.			
					p. c.	p. c.	p. c.		p. c.			
1892.												
July 26	M. Bowman	Halifax, N.S.	3771	10784	0.14	8598	57.7	No colouration	45.2	Henry J. Cook	Halifax, N.S.	Unadulterated.
do 26	do	do	3772	10785	1.08	8628	74.2	Olive green	45.2	John Curry & Co.	do	Adult'd with cotton seed oil.
do 26	do	do	3773	10786	0.14	8595	51.3	No colouration	45.2	Fred. K. Bertram	do	Unadulterated.
do 27	do	do	3774	10787	0.05	8609	60.7	Grayish	43.3	T. F. Courtney	do	Adult'd with cotton seed oil.
do 27	do	do	3775	10788	0.00	8604	53.3	No colouration	43.3	Carl Parur	do	Unadulterated.
do 27	do	do	3788	10789	0.80	8615	62.2	Gray	44	R. Urquart & Son	do	Adult'd with cotton seed oil.
do 29	do	do	3777	10790	0.00	8596	50.8	No colouration	44	B. Patterson	do	Unadulterated.
do 29	do	do	3778	10791	0.00	8604	58.7	do	44	J. K. Macdonald	Pictou, N.S.	do
do 29	do	do	3779	10792	0.00	8605	57.4	Slightly brownish	44	John Munro	do	Adult'd with cotton seed oil.
do 29	do	do	3780	10793	0.00	8607	58.4	do	44	Jenkin & Co.	New Glasgow	do
do 29	do	do	3781	10794	0.00	8606	59.2	Gray	44	D. A. Macleod	do	do
do 29	do	do	3782	10795	1.58	8596	56.3	No colouration	44	James McArthur	do	Unadulterated.
do 30	do	do	3783	10796	0.11	8602	60.1	do	44	O'Brien, Chisholm & Somers	do	do
do 30	do	do	3784	10797	0.00	8605	59.1	do	44	C. B. Whidden & Son	Antigonish	do
Aug. 1	do	do	3785	10798	0.00	8605	62.2	Gray	44	McKenzie & Boomer	do	Adult'd with cotton seed oil.
do 1	do	do	3786	10799	1.52	8598	56.7	No colouration	44	W. J. Kent	Truro, N.S.	Unadulterated.
do 1	do	do	3787	10800	0.00	8605	60.4	Brownish	44	R. J. Turner	do	Adult'd with cotton seed oil.

APPENDIX A.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

LARD.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Specific Gravity.	Iodine Absorption.	Beech's Test.	Oxidation in 4 hours.	Oxidation in 28 hours.			
					p. c.	p. c.		p. c.	p. c.			
1892.												
Aug. 22	W. F. Best.	St. John, N. B.	5681	10047	0.8617	59.382	Light brown	2.241	2.241	G. S. Wetmore.	St. John, N. B.	Adulterated with cotton seed oil.
do 22	do	do	5682	10048	0.8600	55.516	Unchanged	0.7768	2.6107	John Hopkins	do	Not adulterated
do 22	do	do	5683	10049	0.8616	60.244	Light brown	0.3903	2.495	Arthur Foster	do	Doubtful; probably not adulterated.
do 23	do	do	5684	10050	0.863	59.117	Brownish	1.323	2.766	John McMulkin	do	Adulterated; indicate the presence of cotton seed oil.
do 23	do	do	5685	10051	0.8637	61.215	Unchanged	1.0275	3.0595	Z. Nase & Son	do	Not adulterated.
do 25	do	do	5686	10052	0.8643	63.17	Reddish brown	0.5390	2.0442	A. Girvan	Moncton, N. B.	Adulterated; indicates the presence of cotton seed oil.
do 26	do	do	5687	10053	0.8659	62.73	Unchanged	0.5156	2.9231	McLean & Forbes.	do	Not adulterated.
do 26	do	do	5688	10054	0.8647	55.62	do	1.0495	3.3177	G. R. Jones	do	do
do 27	do	do	5689	10055	0.8616	58.57	do	0.7915	3.878	Jos. J. Savoy	Newcastle, N. B.	do
do 29	do	do	5690	10056	0.8633	63.04	do	None	2.287	Thos. Russell	do	do
do 30	do	do	5691	10057	0.862	61.82	Brown	0.1294	2.6324	Richard Hockin	Chatham	Adulterated with cotton seed oil.
do 30	do	do	5692	10058	0.8623	64.66	Unchanged	None	0.1438	Wm. Wilson & Co.	do	Not adulterated.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	RESULT OF ANALYSIS.						Vendor.	Residence.	Observations.
				Water.	Lard.	Other Substances.	Total.	Specific Gravity at 95° C.	Iodine Absorption.	Silver Test.		
1892.				p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
July 18..	Dr. M. Fiset..	Quebec...	4387	0.069 99 880	0.060	0.060	100.000	0.8692	59.280		Victoriaville, Q.	Pure.
do 18..	do ..	do ..	4388	2.100 97 700	0.200	0.200	100.00	0.8634	85.800		do ..	Adulterated with cotton seed oil.
do 19..	do ..	do ..	4389	0.100 99 890	0.010	0.010	100.00	0.863	68.000		Levis, Q.	do
do 19..	do ..	do ..	4390	2.200 97 680	0.120	0.120	100.000	0.8626	77.00		Côte de Passage.	Adulterated with cotton seed oil to the extent of from 25 to 30 per cent.
do 19..	do ..	do ..	4391	0.100 99 700	0.200	0.200	100.000	0.862	72.200	No colouration.	Quebec	Adulterated with 20 to 25 per cent of cotton seed oil.
do 19..	do ..	do ..	4392	0.100 99 700	0.160	0.160	100.000	0.863	78.680		do	Adulterated with cotton seed oil.
do 19..	do ..	do ..	4393	0.200 99 670	0.130	0.130	100.000	0.8662	87.892		do	do
do 19..	do ..	do ..	4394	1.240 97 530	1.230	1.230	100.000	0.8591	52.600		do	do
do 19..	do ..	do ..	4395	0.100 99 400	0.500	0.500	100.000	0.8650	86.770		do	Pure.
do 20..	do ..	do ..	4396	3.000 95 000	2.000	2.000	100.000	0.8620	87.200		Three Rivers, Q.	Adulterated with cotton seed oil.
do 20..	do ..	do ..	4397	0.100 99 740	0.160	0.160	100.000	0.8650	87.280		do ..	do
do 20..	do ..	do ..	4398	0.400 99 400	0.200	0.200	100.000	0.865	87.120		do ..	do
											Durand & Paeocourt	

APPENDIX A.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

LARD.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						Vendor.	Residence.	Observations.
					Water.	Fat.	Other Substances.	Specific at 56° C.	Iodine Absorption.	Melting Point.			
					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
1893.													
June 24..	Dr. F. X. Valade	Ottawa...	7035	12158	Traces..	97.272	2.728	{ 0.871 0.869 }	{ 87.586	45° 41'	Wm. York	Ottawa.	Doubtful.
do 24..	do	do	7036	12159	0.703	97.860	1.437	{ 0.871 0.868 }	{ 91.569	45° 52'	J. R. Baxter ..	do	Good tallow.
do 24..	do	do	7037	12160	Traces..	97.126	2.874	{ 0.873 0.869 }	{ 80.685	39° c.	F. O'Malley ..	do	Bad.
do 24..	do	do	7038	12161	0.524	98.533	0.943	{ 0.872 0.868 }	{ 68.816	42° 5'	Peter Dunlop.	do	Good.
do 24..	do	do	7039	12162	0.612	99.007	0.777	{ 0.870 0.868 }	{ 74.619	43°	J. L. Grieves.....	do	Doubtful.
do 24..	do	do	7040	12163	0.646	98.402	1.008	{ 0.869 0.874 }	{ 72.606	43°	Mrs. B. Slattery.	Archville.....	Good.
do 29..	do	do	7041	12164	0.743	96.831	2.426	{ 0.869 0.869 }	{ 80.036	42°	Stapleton & Elcombe	Peterborough....	Bad.
do 29..	do	do	7042	12165	{ 1.534 1.081 }	97.800 97.291	{ 1.109	{ 0.872 0.871 }	{ 74.126	41° c.	George Mathews.....	do	do
do 29..	do	do	7043	12166	0.503	96.982	2.515	{ 0.869 0.867 }	{ 71.047	44° c.	George Carton	do	Doubtful tallow.
do 29..	do	do	7044	12167	0.712	97.937	1.351	{ 0.867 0.866 }	{ 69.614	43° 5'	John Doyle.....	Perth, Ont.....	Good.
do 29..	do	do	7045	12168	0.786	97.764	1.450	{ 0.870 0.868 }	{ 77.821	45° c.	F. Davies.	do	do
do 29..	do	do	7046	12169	0.501	98.129	1.280	{ 0.868	{ 77.105	44° c.	Jas. Sutherland	do	do

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Specific Gravity at 86° C.	Water.	Insoluble Substances.	Iodine Absorption.	Silver Test.	Reaction with Phospho Molybdic Acid		
1892.					p. c.	p. c.	p. c.	p. c.				
July 25	F. T. Harrison	London, O.	6167	12442	860	14		57.61	No reduction	None	Clinton, O.	No foreign substance recognized; pure lard
do 25	do	do	6168	12443	8615	89		63.21	Slight reduction.	Slight change.	do	No foreign substance detected; doubtful purity.
do 26	do	do	6169	12444	860	25		57.36	No reduction	None	London, O.	Showed only lard; pure.
do 26	do	do	6170	12445	8598	87	Trace.	57.43	do	do	do	do
do 26	do	do	6171	12446	9598	69		56.17	do	do	do	do
do 26	do	do	6172	12447	8599	23		58.23	do	do	do	No foreign substance detected; pure.
do 27	do	do	6173	12448	861	37		58.03	do	do	Chatham, O.	Only lard recognized; pure.
do 27	do	do	6174	12449	860	33		56.65	Unchanged.	do	do	do
do 27	do	do	6175	12450	864	18		76.97	Very dark brown	Deep green.	do	Showed tallow; adulterated with tallow and cotton seed oil.
do 28	do	do	6176	12451	8607	73		60.89	No reduction	None	Windsor, O.	Lard; pure.
do 28	do	do	6177	12452	8605	47		58.46	Unchanged	do	do	Showed only lard; pure.
do 28	do	do	6178	12453	862	33		67.43	Light brown	Light green.	do	Showed tallow; adulterated with tallow and cotton seed oil.

APPENDIX A.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

LARD.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Observations.
					Iodine Number.	Silver Test.	Specific Gravity.	Melting Point.			
1892.					p. c.		p. c.				
July 12	E. B. Kenrick	Winnipeg, Man.	6532	12251	78.69	Reduction	0.86356	41°-42½° c.	R. J. Gilliland	Portage la Prairie, M.	Adulterated with tallow and cotton seed oil.
do 12	do	do	6533	12252	91.96	do	0.86584	42°-43½° c.	C. D. Bell	do	do
do 12	do	do	6534	12253	58.57	do	0.89959	30½°-32½° c.	Robb & Livingston	do	Genuine.
do 13	do	do	6535	12254	57.45	do	0.86064	31½°-33½° c.	Fraser & Clearworth	Virden, Man.	do
do 13	do	do	6536	12255	54.78	do	0.86897	38½°-40½° c.	R. Bellamy	do	Doubtful; probably contains tallow.
do 13	do	do	6537	12256	57.81	do	0.86001	37½°-39½° c.	J. Donaldson	Brandon	Genuine.
do 13	do	do	6538	12257	51.44	do	0.86918	44°-46½° c.	Tait & Burehill	do	Adulterated with tallow, probably mutton fat.
do 13	do	do	6539	12258	61.18	do	0.86008	41½°-43½° c.	A. Whitelaw	do	Adulterated with tallow and cotton seed oil.
do 15	do	do	6540	12259	56.65	do	0.86022	44°-46° c.	G. Hague	Winnipeg, Man.	Genuine.
do 15	do	do	6541	12260	59.50	do	0.89959	39½°-41° c.	Holman Bros.	do	Doubtful; may possibly contain tallow.
do 15	do	do	6542	12261	63.32	do	0.86050	40°-41° c.	C. D. Anderson	do	Adulterated with tallow and cotton seed oil.
do 15	do	do	6543	12262	59.44	do	0.86014	39½°-41° c.	W. Allen	do	Genuine.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.					Vendor.	Residence.	Observations.
					Water.	Butter-fat.	Other solids.	Total solids.	Specific gravity.			
1892.												
Sept. 14	M. Bowman	Halifax, N.S.	3789	12601	P. c.	P. c.	P. c.	P. c.	P. c.	W. A. Blois	Richmond, N. S.	Genuine.
do 14	do	do	3790	12602	87.97	3.49	8.54	12.03	1.0308	Crofton Dickey	Halifax, N. S.	do
do 14	do	do	3791	12603	87.36	4.31	8.33	12.64	1.0296	Alex. Bond	do	do
do 14	do	do	3792	12604	85.94	5.37	8.69	14.06	1.0292	A. W. Archibald	do	do
do 14	do	do	3793	12605	87.25	4.00	8.75	12.75	1.0315	Chas. Kidbow	do	Below average.
do 14	do	do	3794	12606	88.59	3.24	8.17	11.41	1.0301	David Aikinbroad	do	Genuine.
do 14	do	do	3795	12607	88.61	4.65	8.69	13.34	1.0305	Flavin & Stay	do	Partly skimmed.
do 14	do	do	3796	12608	88.72	2.69	8.59	11.28	1.0317	Wm. Marks	do	Genuine.
do 16	do	do	3797	12609	86.52	4.35	9.13	13.48	1.0325	Robt. Dill	Great Village	do
do 16	do	do	3798	12610	87.22	3.85	8.93	12.78	1.0320	Irew Patriquin	Acadian Mines	Below average.
do 16	do	do	3799	12611	87.96	2.96	9.08	12.04	1.0331	Mrs. Jas. McLean	do	Genuine.
do 17	do	do	3800	12612	86.26	4.94	8.80	13.74	1.0310	H. S. Pipes	Amherst, N. S.	Below average.
do 17	do	do	7801	12613	88.23	3.65	8.72	11.77	1.0316	Fresman Bros	do	Genuine.
do 17	do	do	7802	12614	87.44	3.94	8.62	12.56	1.0303	J. E. Page & Sons	do	Watered.
do 19	do	do	7803	12615	88.51	3.92	7.57	11.49	1.0285	Alex. Stewart	Spring Hill	Genuine.
do 20	do	do	7804	12616	87.32	3.79	8.80	12.68	1.0319	G. M. Tutt	do	do
do 20	do	do	7805	12617	87.25	3.89	8.86	12.75	1.0315	E. A. Bent.	do	do
do 22	do	do	7806	12618	87.65	3.23	9.12	12.35	1.0325	Silas Newcomb	Parrsboro'	Below average.
do 22	do	do	7807	12619	88.89	2.67	8.44	11.11	1.0310	James Mason	do	Partly skimmed.
do 22	do	do	7808	12620	87.70	3.32	8.98	12.30	1.0326	Thompson Kipping	do	Below average.
do 22	do	do	7809	12621	87.69	3.32	8.90	12.31	1.0328	Martin Gavin	do	do
do 24	do	do	7810	12622	87.49	4.46	8.05	12.51	1.0315	T. C. Shaw	Windsor, N. S.	Below average in solids; not fat; curdled.
do 24	do	do	7811	12623	87.96	3.35	8.69	12.04	1.0315	John Mellor	do	Below average.
do 24	do	do	7812	12624	87.26	3.79	8.95	12.74	1.0338	Rooney Bros.	do	Genuine.
do 24	do	do	7813	12625	88.67	2.82	9.11	11.93	1.0332	R. W. Marns	do	Partly skimmed.
do 24	do	do	7814	12626	87.53	3.32	9.15	12.47	1.0332	Henry Masner	do	Below average in fat.
do 26	do	do	7815	12627	87.35	3.92	8.73	12.65	1.0312	Wm. Forsyth	Halifax, N. S.	Genuine.
do 26	do	do	7816	12628	88.28	3.10	8.62	11.72	1.0313	S. W. Carew	do	Below average.
do 29	do	do	7817	12629	86.59	4.66	8.75	13.41	1.0308	James McDonald	do	Genuine.
do 29	do	do	7818	12630	87.84	3.34	8.82	12.16	1.0321	James McDonald	512 Upper Water St., Halifax	Below average.

APPENDIX B.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULTS OF ANALYSIS.					Vendor.	Residence.	Observations.
					Water.	Butter-fat.	Other solids.	Total solids.	Specific gravity.			
					p. c.	p. c.	p. c.	p. c.	p. c.			
1892.												
Sept. 29	M. Bowman	Halifax, N.S.	7819	12631	88.68	2.27	9.05	11.32	1.0324	Loughlin McDonald	Halifax, N.S.	Partly skimmed.
do 29	do	do	7820	12632	87.79	2.80	9.41	12.21	1.0343	Miss B. Cummings	do	do
do 29	do	do	7821	12633	88.38	2.77	8.85	11.62	1.0322	Mrs. M. Smith	do	do
do 29	do	do	7822	12634	87.59	2.99	9.42	12.41	1.0341	Miss Renner	do	Below average in fat.
Oct. 4	do	do	7823	12635	86.30	4.56	9.14	13.70	1.0323	John Elliott	Cole Harbour	Genuine.
do 4	do	do	7824	12636	87.23	4.07	8.70	12.77	1.0319	Mrs. J. Ryan	Halifax, N.S.	do
do 4	do	do	7825	12637	85.90	5.10	8.91	14.01	1.0320	T. J. McGrath	do	do
do 4	do	do	7826	12638	88.62	3.21	8.17	11.38	1.0286	Mrs. J. Dorey	do	Below average.
do 5	do	do	7827	12639	86.99	4.08	8.93	13.01	1.0318	Amos Geizer	Dutch Village	Genuine.
do 5	do	do	7828	12640	86.71	4.23	9.06	13.29	1.0314	Thos. McGrath	Halifax, N.S.	do
do 5	do	do	7829	12641	87.74	3.30	8.96	12.26	1.0323	Church of England	do	Below average.
do 5	do	do	7830	12642	86.57	4.35	9.08	13.43	1.0323	G. L. Flawn	do	Genuine.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				Vendor.	Residence.	Observations.
					Water.	Fat.	Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.			
1892.											
Sept. 6...	Dr. M. Fiset.	Quebec	7501	11728	87.300	3.300	9.400	12.700	Mrs. John Donovan.	Quebec.	Genuine.
do 6...	do	do	7502	11729	87.400	3.000	9.600	12.600	Joseph Gingras.	do	do
do 6...	do	do	7503	11730	86.800	4.100	9.100	13.200	Elzéar Guéneau.	do	do
do 6...	do	do	7504	11731	88.000	2.600	9.400	12.000	Celestin Carpentier.	do	Adulterated.
do 6...	do	do	7505	11732	86.000	4.500	9.500	14.000	Georges Dubuc.	do	Genuine.
do 6...	do	do	7506	11733	87.000	3.600	9.400	13.000	Jean Gagnon.	do	do
do 6...	do	do	7507	11734	87.800	3.000	9.200	12.200	P. Gilbert.	do	do
do 6...	do	do	7508	11735	86.800	3.400	9.800	13.200	Augustin Langlois.	do	do
do 6...	do	do	7509	11736	87.100	3.000	9.900	12.900	M. A. Gosselin.	do	do
do 6...	do	do	7510	11737	88.800	1.000	10.200	11.200	Joseph Samson.	St. Joseph, Lévis.	Adulterated.
do 7...	do	do	7511	11738	87.000	3.500	9.500	13.000	Narcisse Langlois.	Quebec.	Genuine.
do 7...	do	do	7512	11739	86.500	4.100	9.400	13.500	Damase Langlois.	do	do
do 7...	do	do	7513	11740	86.000	4.300	9.200	13.500	Widow F. Faucher.	do	do
do 7...	do	do	7514	11741	87.300	3.400	9.300	12.700	Octave Dupuis.	do	do
do 7...	do	do	7515	11742	87.400	3.340	9.260	12.600	E. Jobin.	do	do
do 7...	do	do	7516	11743	86.400	4.200	9.400	13.600	Madame Durand.	do	do
do 7...	do	do	7517	11744	89.000	2.260	8.740	11.000	Mrs. Oliver B. Samson.	St. Ambroise, Que.	do
do 7...	do	do	7518	11745	87.300	3.300	9.400	12.700	A. Ouimet.	Lévis, Que.	Adulterated.
do 7...	do	do	7519	11746	86.000	4.340	9.660	14.00	J. Tagnay.	Quebec	Genuine.
do 7...	do	do	7520	11747	86.800	3.700	9.500	13.200	John Tagnay.	St. Foy Road, Quebec	do
do 8...	do	do	7521	11748	87.600	3.000	9.400	12.400	Joseph Bégin.	Quebec	do
do 8...	do	do	7522	11749	86.600	3.600	9.800	13.400	Charles Hamel.	Lévis, Que.	do
do 8...	do	do	7523	11750	84.300	6.300	9.400	15.700	Jean Verina.	Quebec	do
do 8...	do	do	7524	11751	87.200	3.400	9.200	12.800	Mrs. Genest.	do	Partly cream.
do 8...	do	do	7525	11752	86.600	4.000	9.400	13.400	François Langlois.	do	Genuine.
do 8...	do	do	7526	11753	86.590	3.710	9.700	13.410	Goddias Beaupré.	do	do

APPENDIX B.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				Vendor.	Residence.	Observations.
					Specific Gravity.	Fat.	Other Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.			
1891.											
Aug. 30.	Dr. J. B. Edwards	Montreal	5238	11701	1.03232	3.76	8.63	12.39	87.61	C. Duncan.	Genuine.
do 30.	do	do	5239	11702	1.02645	2.64	7.06	9.70	90.30	Mrs. Ryan.	Adulterated by the addition of water
do 30.	do	do	5240	11703	1.02742	2.57	7.20	9.77	90.23	Herbert Gratton.	do by removal of cream
do 30.	do	do	5421	11704	1.0323	3.53	8.68	12.21	87.79	Arch. Drummond.	and addition of water.
do 30.	do	do	5242	11705	1.03186	3.1	8.04	11.14	88.86	Joseph Medeau.	Genuine.
do 30.	do	do	5243	11706	1.03294	3.98	8.65	12.63	87.37	N. Blackmore.	Below standard and probably di-
do 30.	do	do	5244	11707	1.03174	4.27	8.54	12.81	87.19	Ernest Cousins.	luted; adulteration doubtful.
do 30.	do	do	5445	11708	1.03145	4.26	8.35	12.61	87.39	F. Hobbs	Genuine and rich milk.
do 30.	do	do	5246	11709	1.03213	4.45	8.81	13.26	86.74	David Gascon.	do
do 31.	do	do	5247	11710	1.028	3.23	8.11	11.34	88.66	Mederie Boivin.	do
do 31.	do	do	5248	11711	1.0298	2.88	8.35	11.23	88.77	Wm. Sirmenon.	Adulterated by removal of cream.
do 31.	do	do	5249	11712	1.0325	3.38	8.90	12.28	87.72	Napoleon Deschamps	Genuine.
do 31.	do	do	5250	11713	1.027	4.08	8.37	12.45	87.55	Mascone Corbeille	do
do 31.	do	do	5251	11714	1.028	3.70	8.19	11.89	88.11	J. H. Sutton.	do
do 31.	do	do	5252	11715	1.028	3.30	7.94	11.24	88.76	C. Coderre.	Sample soured; adulteration by ad-
Sept. 1.	do	do	5253	11716	1.030	3.19	8.67	11.14	88.14	T. Cluff.	dution of water doubtful.
do 1.	do	do	5254	11717	1.030	2.65	8.55	11.14	88.80	George Vernon	Genuine.
do 1.	do	do	5255	11718	1.030	3.36	8.62	11.14	88.02	T. McArthur	Adulterated by removal of cream.
do 1.	do	do	5256	11719	1.031	4.17	8.66	11.14	87.17	J. & S. Timming	Genuine.
do 1.	do	do	5257	11720	1.0306	2.72	8.64	11.14	88.64	Louis Perrier	do
do 1.	do	do	5258	11721	1.0302	3.21	8.59	11.14	88.20	John Cuddy	Adulterated by removal of cream.
do 1.	do	do	5259	11722	1.0351	3.40	8.64	11.14	87.96	J. D. McCall.	Genuine.
do 1.	do	do	5260	11723	1.030	6.77	8.06	11.14	85.17	C. Chabot.	do
do 1.	do	do	5261	11724	1.0343	3.86	8.53	11.14	87.61	Thos. Hannot.	do and over average in cream.
do 1.	do	do	5262	11725	1.0343	3.62	8.73	11.14	87.66	Louis Beaulin.	do
do 1.	do	do	5263	11726	1.0335	4.92	9.17	11.14	86.81	Arthur Gatin.	do over average.

Date.	Name of Analyst.	District.	No. Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.			
					P. c.	P. c.	P. c.	P. c.			
1892.	Dr. F. X. Valade.	Ottawa.	7047	12170	87.459	3.70	8.84	12.54	1.030	Merrickville, O.	Genuine.
Aug. 22.	do	do	7048	12171	81.66	4.88	13.45	18.34	1.031	Skead's Mills.	do
do 22.	do	do	7049	12172	88.54	3.15	8.31	11.46	1.030	do	Probably watered.
do 22.	do	do	7050	12173	87.98	2.87	9.14	12.02	1.029	Cummings' Bridge.	Partly skimmed and watered.
do 22.	do	do	7051	12174	86.38	4.62	8.99	13.61	1.0306	City View.	Genuine.
do 22.	do	do	7052	12175	87.00	3.72	9.27	13.00	1.0319	Cummings' Bridge.	do
do 22.	do	do	7053	12176	87.78	3.16	9.06	12.22	1.0317	P. O., Ottawa.	Below average.
do 22.	do	do	7054	12177	85.95	4.88	9.16	14.05	1.029	Montreal Road.	Genuine.
do 23.	do	do	7055	12178	87.22	3.74	9.03	12.78	1.031	Hawthorne.	do
do 23.	do	do	7056	12179	87.19	3.73	9.07	12.81	1.032	City View.	do
do 23.	do	do	7057	12180	86.58	4.56	8.85	13.42	1.031	Merrickville.	do
do 23.	do	do	7058	12181	87.92	3.49	8.58	12.07	1.029	Cummings' Bridge.	do
do 23.	do	do	7059	12182	85.00	4.60	10.39	14.99	1.0302	Mosgrove, O.	do
do 23.	do	do	7060	12183	87.62	3.41	8.97	12.38	1.032	Billings' Bridge.	Below average.
do 24.	do	do	7061	12184	86.88	4.91	8.29	13.11	1.030	Skead's Mills.	Genuine.
do 24.	do	do	7062	12185	88.59	3.49	7.91	11.40	1.030	Montreal Road.	Fair.
do 24.	do	do	7063	12186	87.62	4.02	8.36	12.38	1.029	Hintonburgh.	Genuine.
do 24.	do	do	7064	12187	87.08	4.06	8.86	12.92		Hawthorne, P. O.	do
do 24.	do	do	7065	12188	82.17	9.69	8.13	17.82	1.026	Billings' Bridge.	Partly cream.
do 24.	do	do	7066	12189	87.70	3.43	8.86	12.30	1.032	City View.	Below average.
do 25.	do	do	7067	12190	87.81	3.78	8.41	12.19	1.030	Ottawa.	Genuine.
do 25.	do	do	7068	12191	88.19	3.53	8.27	11.80	1.031	do	do
do 25.	do	do	7069	12192	87.55	3.84	8.60	12.45		do	do
do 25.	do	do	7070	12193	87.05	3.81	9.13	12.94	1.031	do	do
do 25.	do	do	7071	12194	87.52	3.83	8.64	12.47	1.031	do	do
do 25.	do	do	7072	12195	86.79	4.19	9.01	13.21	1.032	do	do

Genuine; over average in cream.
do
over average in cream.
do
do
do
do

Montreal.
do
Sault au Recollet.
St. Laurent, Que.
Verdun
Montreal.

87.39 S. Laconier.
88.16 W. H. Griffith.
86.68 Angeste Marthe.
87.21 Francois Deguire.
87.55 John A. Monteith.
87.40 Wm. Suckan.

87.39 S. Laconier.
88.16 W. H. Griffith.
86.68 Angeste Marthe.
87.21 Francois Deguire.
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88.16 W. H. Griffith.
86.68 Angeste Marthe.
87.21 Francois Deguire.
87.55 John A. Monteith.
87.40 Wm. Suckan.

87.39 S. Laconier.
88.16 W. H. Griffith.
86.68 Angeste Marthe.
87.21 Francois Deguire.
87.55 John A. Monteith.
87.40 Wm. Suckan.

87.39 S. Laconier.
88.16 W. H. Griffith.
86.68 Angeste Marthe.
87.21 Francois Deguire.
87.55 John A. Monteith.
87.40 Wm. Suckan.

APPENDIX B.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS				Vendor.	Residence.	Observations.
					Total Solids.	Solids, not Fat.	Butter-fat.	Water.			
1892					P. C.	P. C.	P. C.	P. C.			
Sept. 13.	Dr. W. H. Ellis	Toronto	4673	12801	12.4	9.12	3.32	87.56	J. S. Hamilton	Toronto	Below average in fat.
do 13.	do	do	4674	12802	11.84	8.84	3.00	88.16	J. Good	do	do
do 13.	do	do	4675	12803	12.99	9.26	3.73	87.01	C. C. Crowhurst	do	Genuine.
do 13.	do	do	4676	12804	12.52	8.66	3.86	87.48	Geo. Green.	do	do
do 13.	do	do	4677	12805	12.71	9.27	3.44	87.29	Doughty & Co	do	do
do 13.	do	do	4678	12806	12.09	8.30	3.70	87.91	J. Puddy & Co.	do	do
do 13.	do	do	4679	12807	12.32	8.83	3.49	87.68	Mrs. John Adams.	do	do
do 13.	do	do	4680	12808	14.25	9.13	5.12	85.75	Duncan McCall	Eglinton P. O.	do
do 13.	do	do	4681	12809	12.14	8.67	3.37	87.86	Toronto Dairy Co	Toronto	do
do 13.	do	do	4682	12810	13.46	9.54	3.82	86.54	J. D. Davison	Yorkville, box 50	do
do 14.	do	do	4683	12811	12.45	8.96	3.49	87.55	F. Piper	do	do
do 14.	do	do	4684	12812	13.01	9.46	3.55	86.99	J. Anderson	Toronto	do
do 14.	do	do	4685	12813	14.05	9.31	4.74	85.95	A. Forsyth.	do	do
do 14.	do	do	4686	12814	12.15	8.56	3.59	87.85	R. W. Dockray	do	do
do 14.	do	do	4687	12815	11.58	8.20	3.38	88.42	F. Hellowell.	do	do
do 14.	do	do	4688	12816	12.33	8.49	3.84	87.67	J. O'Donohoe	do	do
do 14.	do	do	4689	12817	11.43	8.57	2.86	88.57	Geo. Thiney.	do	Either skimmed or very poor in quality.
do 14.	do	do	4690	12818	11.13	8.05	3.08	88.87	Wm. Harvey.	do	Below average in fat.
do 15.	do	do	4691	12819	10.62	7.85	2.77	89.38	F. Brewer.	do	Adulterated by admixture with water.
do 15.	do	do	4692	12820	13.00	8.69	4.31	87.00	J. V. Moore.	do	Genuine.
do 15.	do	do	4693	12821	11.21	8.33	2.88	88.79	B. Barkholder.	do	Either skimmed or of poor quality.
do 15.	do	do	4694	12822	11.59	8.36	3.23	88.41	J. Ward.	do	Below average in fat.
do 15.	do	do	4695	12823	11.58	8.53	3.03	88.42	J. Whelan.	do	do
do 15.	do	do	4696	12824	13.13	8.81	4.32	86.87	G. Green.	do	Genuine.
do 15.	do	do	4697	12825	11.71	8.37	3.34	88.29	J. Gibb.	do	Below average in quality.
do 15.	do	do	4698	12826	11.30	7.84	3.55	88.61	A. Reddock.	do	Adulterated by admixture with water.
do 15.	do	do	4699	12827	11.58	8.25	3.47	88.28	F. Sole.	do	Below average in solids.
do 15.	do	do	4700	12828	10.85	8.62	2.23	89.15	E. Hilborn.	do	Deficient in cream; either by removal of same by skimming or of very poor quality.
do 15.	do	do	4701	12829	12.10	7.76	4.34	87.90	T. J. Horricks.	do	Mixed with water; if so, the fat must have been above the average.
do 15.	do	do	4702	12830	14.59	9.41	5.18	85.41	A. Hopkins.	do	Genuine.
do 15.	do	do	4703	12831	13.10	8.43	4.67	86.90	W. West.	do	Below average in fat.
do 15.	do	do	4704	12832	11.96	8.78	3.18	88.04	Jas. Neabitt	do	do

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.		No. of Sample.	Result of Analysis.					Vendor.	Residence.	Observations.
			Specific Gravity.	Butter-fat.		Solids, not Fat.	Total Solids.	Water.					
			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.				
1892.													
Sept. 1.	F. T. Harrison.	London, O.	6179	12454	1.0329	2.80	8.93	11.73	88.27	Wm. Wilkinson.	London, O	Partly skimmed.	
do 1.	do	do	6180	12455	1.0305	3.73	8.43	12.15	87.85	George Constable.	do	Genuine.	
do 1.	do	do	6181	12456	1.0305	5.10	8.85	13.95	86.05	Charles Dyer.	do	do	
do 1.	do	do	6182	12457	1.0325	3.62	8.90	12.42	87.58	Charles O'Hagan.	do	Below average.	
do 1.	do	do	6183	12458	1.0312	3.28	8.48	11.76	88.24	James Learn.	do	do	
do 1.	do	do	6184	12459	1.0323	3.31	8.64	11.95	88.05	George Gray.	do	do	
do 1.	do	do	6185	12460	1.0320	4.00	8.98	12.98	87.02	Edmond Poile	do	Genuine.	
do 1.	do	do	6186	12461	1.0301	3.74	8.23	11.97	88.03	Jos. Wallace.	do	Below average.	
do 1.	do	do	6187	12462	1.0304	4.97	8.43	13.46	86.56	David Ryan	do	Genuine.	
do 2.	do	do	6188	12463	1.0316	3.22	8.51	11.73	88.27	George Kembal.	St. Thomas.	Below average.	
do 2.	do	do	6189	12464	1.0319	3.55	8.71	12.26	87.74	Johnson & Gilbert.	do	Genuine.	
do 2.	do	do	6190	12461	1.0317	3.64	8.66	12.30	87.70	Fred. Clarke.	do	do	
do 2.	do	do	6191	12466	1.0322	3.56	8.45	12.01	87.99	John E. Turner.	do	do	
do 2.	do	do	6192	12467	1.0324	3.71	8.77	12.43	87.52	Wm. H. Small.	do	do	
do 2.	do	do	6193	12468	1.0307	3.66	8.34	12.00	88.00	John Lytle.	do	do	
do 2.	do	do	6194	12469	1.0305	4.27	8.43	12.70	87.03	John G. Small.	do	do	
do 2.	do	do	6195	12470	1.0304	4.80	8.46	13.26	86.74	Jos. Hatch.	do	do	
do 6.	do	do	6196	12471	1.0302	4.00	8.53	12.53	87.47	A. E. Howard.	do	do	
do 6.	do	do	6197	12472	1.0316	3.83	8.99	12.82	87.18	John Kay.	London, O.	do	
do 6.	do	do	6198	12473	1.0314	4.42	8.98	13.40	86.60	Alex. Windrew.	Westminister.	do	
do 6.	do	do	6199	12474	1.0311	4.74	8.86	13.60	86.40	W. A. Gage.	do	do	
do 6.	do	do	6200	12475	1.0325	3.20	8.94	12.14	87.86	Job. Cox.	do	do	
do 6.	do	do	6201	12476	1.0331	3.18	9.10	12.28	87.72	Ed. Stanton.	do	do	
do 6.	do	do	6202	12477	1.0320	3.21	8.88	12.09	87.91	John W. Jarvis.	do	Below average in butter-fat.	
do 6.	do	do	6203	12478	1.0246	3.98	8.38	12.36	87.64	Emmons W. Gould.	do	do	
do 6.	do	do	6204	12479	1.0312	3.48	8.68	12.16	87.84	Henry Horne.	do	Genuine.	
do 6.	do	do									do	do	

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.
ALE AND PORTER.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Alcohol by Volume.	Specific Gravity late.	Specific Gravity of Deo-holised Beer.	Extract dry at 90°C.	Sugar.			
					p. c.	p. c.	p. c.	p. c.	p. c.			
1892.												
Oct. 17...	M. Bowman...	Halifax, N.S.	7831	12643	6.78	0.9907	1.0140	3.25	0.74	John Walsh	172 Gortengen St., Halifax, N.S.	Ale; genuine.
do 17...	do	do	7832	12644	7.17	0.9902	1.0201	4.86	1.00	C. E. Norton & Co.	205 Brunswick St., Halifax, N.S.	Porter do
do 18...	do	do	7833	12645	5.78	0.9920	1.0159	3.63	0.82	H. Blumenthal.	146 Upper Water St., Halifax, N.S.	Ale do
do 18...	do	do	7834	12646	6.48	0.9911	1.0135	3.23	0.59	Thos. Keating.	do	Porter do
do 18...	do	do	7835	12647	6.40	0.9912	1.0207	4.96	0.56	A. Monaghan.	do	Ale; genuine, but not in good condition.
do 18...	do	do	7836	12648	5.71	0.9921	1.0228	4.46	0.93	John A. Cahill.	do	Porter do
do 19...	do	do	7837	12649	5.78	0.9920	1.0179	4.21	0.64	Daniel Johnston	do	good condition.
do 19...	do	do	7838	12650	6.94	0.9915	1.0181	4.01	0.99	R. M. Anderson	do	Porter; genuine.
do 19...	do	do	7839	12651	6.17	0.9915	1.0192	4.76	1.13	John Lindley	do	do
do 19...	do	do	7840	12652	6.55	0.9910	1.0134	3.22	0.52	Daniel Morrissey	do	Bavarian lager beer; genuine.
do 19...	do	do	7841	12653	7.48	0.9898	1.0164	3.86	0.76	A. Keith & Son.	do	Ale; genuine.
do 20...	do	do	7842	12654	5.94	0.9918	1.0137	4.46	0.84	S. Oland & Sons	do	do
do 20...	do	do	7843	12655	7.43	0.9898	1.0151	3.40	0.73	John McGrath.	do	Porter do
do 20...	do	do	7844	12656	7.43	0.9898	1.0152	3.51	0.74	Chas. Woolworth.	do	Ale do
do 21...	do	do	7845	12657	5.71	0.9921	1.0259	6.35	1.66	E. Quirke	do	do
do 25...	do	do	7846	12658	6.48	0.9911	1.0248	5.48	1.18	C. Dillon	do	Porter do
do 26...	do	do	7847	12659	8.01	0.9892	1.0240	6.11	1.03	Kelley & Glasie	do	Ale do
												Dublin stout; genuine.

RESULT OF ANALYSIS—																					
Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Specific Gravity of			Specific Gravity of Beer.	Alcohol by Weight.	Alcohol by Volume.	Total Solids at 90°C.	Soluble in Alcohol.			Insoluble.	Nitrogen.	Cupric Oxide from Reblings' Solution.	Glucose.	Vendor.	Residence.	Observations.
					Sample.	Distillate.	of					p. c.	p. c.	p. c.							
1892.																					
Nov. 16	W. F. Best.	St. John, N.B.	5693	10059	1.00006	0.9898	1.01163	6.007.48	4.101	2.130	1.971	0.1133	1.253	0.567					Hy. Hinnegan...	St. John, N.B.	Ale; not adulterated.
do 17	do	do	5694	10060	1.01179	0.99164	1.0184	4.876.10	4.722	2.841	1.881	0.0944	0.836	0.378					John Rhea....	do	do
do 17	do	do	5695	10061	1.0121	0.9908	1.0163	5.376.71	5.169	2.672	2.437	0.0914	0.675	0.305					John Fitzpatrick	do	do
do 17	do	do	5696	10062	1.0082	0.9905	1.0129	5.566.94	4.127	1.876	2.251	0.1097	0.586	0.285					Samuel Dunham	do	do
do 19	do	do	5697	10063	1.0086	1.9919	1.0169	4.695.86	4.156	1.960	2.196	0.0916	0.753	0.341					Abraham Whitebone.....	do	Lager beer; not adulterated.
do 19	do	do	5698	10064	1.0079	0.9914	1.0158	5.006.24	4.182	1.881	2.301	0.0916	0.842	0.381					Thos. W. Haley.	do	Lager beer, xxx; not adulterated.
do 24	do	do	5699	10065	1.0092	0.9925	1.0162	4.315.39	4.284	1.825	2.411	0.0905	1.006	0.455					Jas. E. Hogan..	do	Lager beer; not adulterated.
do 24	do	do	5700	10066	1.0080	0.991	1.017	4.876.40	4.145	2.581	1.564	0.0894	0.312	0.141					John Walsh.....	do	do
do 24	do	do	5701	10067	1.0075	0.9926	1.0185	4.255.32	4.436	1.802	2.634	0.126	2.324	1.0524					Thos. E. Mason.	do	Porter; not adulterated.
do 25	do	do	5702	10068	1.0125	0.9916	1.0221	4.816.02	5.457	2.015	3.452	0.094	1.436	1.650					Wm. J. Fitzpatrick.	do	do
do 25	do	do	5703	10069	1.0069	0.990	1.016	5.446.78	4.07	2.008	2.064	0.1194	1.378	0.6195					Mathew A. Harding.	do	do
do 26	do	do	5704	10070	1.0112	0.9899	1.0214	5.947.40	5.132	1.611	3.521	0.999	0.982	0.444					Geo. McBratney	do	do

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.
ALE AND PORTER.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Specific Gravity of Distillate.	Spec. Gr. of Alcohol used Beer.	Extract.	Sugar.	Alcohol by Volume.			
1892.					p. c.	p. c.	p. c.	p. c.	p. c.			
Oct. 26.	Dr. W. Fiset	Quebec	7527	11778	0.9881	1.015	4.350	2.500	9.000	G. C. Hossack	Quebec.	Good.
do 26.	do	do	7528	11779	0.9868	1.017	4.800	2.664	10.000	do	do	do
do 26.	do	do	7529	11780	0.9857	1.019	5.400	3.332	11.000	do	do	do
do 26.	do	do	7530	11781	0.9868	1.018	4.800	2.220	10.000	do	do	do
do 26.	do	do	7531	11782	0.9868	1.018	5.200	2.960	10.000	A. Grenier.	do	do
do 26.	do	do	7532	11783	0.9868	1.018	4.950	2.632	10.000	do	do	do
do 26.	do	do	7533	11784	0.9868	1.014	3.800	3.075	10.000	do	do	do
do 26.	do	do	7534	11785	0.9892	1.006	2.100	2.200	8.000	N. Benet	do	do
do 27.	do	do	7535	11786	0.9868	1.009	2.500	1.868	10.000	G.E. Robitaille & Co	Sherbrooke, Que.	do
do 27.	do	do	7536	11787	0.9868	1.019	5.500	4.000	10.000	do	do	do
do 27.	do	do	7537	11788	0.9881	1.009	3.300	2.664	9.000	McManus & Co.	do	do
do 27.	do	do	7538	11789	0.9868	1.016	5.700	3.468	10.000	C. E. Thierien	do	do

RESULT OF ANALYSIS.

RESULT OF ANALYSIS.																						
Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Sp. Gr. of		Sp. Gr. of Distillate.	Sp. Gr. of Residue.	Dried Residue.	Glucose.		Alcohol by Weight.		Alcohol by Volume.		Vendor.	Residence.	Observations.				
					p. c.	p. c.				p. c.	p. c.	p. c.	p. c.	p. c.	p. c.							
1892.																						
Oct. 17...	Dr. J. B. Edwards.	Montreal.	5274	11763	1.00765	0.99005	1.0148	3.75	0.70	5.43	6.90	M. Leduc.	Montreal	Unadulterated.								
do 17...	do	do	5275	11764	1.00655	0.99048	1.01236	3.16	0.53	4.90	6.19	do	do	do								
do 17...	do	do	5276	11765	1.00973	0.99100	1.01627	4.02	1.02	5.07	6.46	E. Painchaud	do	do								
do 17...	do	do	5277	11766	1.00910	0.99085	1.0163	3.86	0.83	5.24	6.67	do	do	do								
do 17...	do	do	5278	11767	1.00986	0.99223	1.0163	4.08	1.02	4.39	5.59	J. A. Jéby	do	do								
do 17...	do	do	5279	11768	1.00742	0.9916	1.01414	3.61	0.73	4.73	6.01	Berthelot & Frère.	do	do								
do 17...	do	do	5280	11769	1.00590	0.99197	1.01290	3.20	0.77	4.58	5.82	do	do	do								
do 17...	do	do	5281	11770	1.01044	0.99127	1.01778	4.77	0.88	5.00	6.36	P. Daoust	do	do								
do 17...	do	do	5282	11771	1.00441	0.99135	1.01231	3.20	0.81	4.91	6.28	Vanier & Frère.	do	do								
do 20...	do	do	5283	11772	1.0011	0.90131	1.01919	4.64	1.04	4.95	6.16	Danasse Corbell	Hille, Que.	do								
do 20...	do	do	5284	11773	1.0096	0.99183	1.01691	4.02	0.82	4.66	5.82	do	do	do								
do 20...	do	do	5285	11775	1.01619	0.99191	1.02267	5.48	0.93	4.57	5.71	do	do	do								
do 20...	do	do	5286	11774	1.0090	0.99167	1.01653	3.90	0.78	4.75	5.94	P. O'Connor	Ottawa.	do								
do 20...	do	do	5287	11776	1.0083	0.98919	1.01713	4.40	1.05	6.30	7.83	do	do	do								
do 20...	do	do	5288	11777	1.01165	0.99135	1.01833	4.52	0.98	4.80	6.01	do	do	do								

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.
BEER AND PORTER.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.								Vendor.	Residence.	Observations.
					Specific Gravity of Sample.	Specific Gravity of Distillate.	Specific Gravity of De-alcoholised Beer.	Alcohol by Volume.	Alcohol by Weight.	Extract on Asbestos Tube.	Glucose.	Nitrogen.			
					P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.	P. c.			
1892.															
Aug. 30.	Dr. F. X. Valade.	Ottawa...	7073	12094	1.0113	0.99305	1.0176	5.00	4.00	3.983	0.5244	0.13297	S. W. Mills.	Ottawa...	Porter.
do 30.	do	do	7074	12095	1.0138	0.9929	1.0197	5.55	4.44	4.747	0.3668	0.1090	do	do	do
do 30.	do	do	7075	12096	1.0119	0.9921	1.0191	5.71	4.56	4.591	0.2309	0.0939	do	do	do
do 30.	do	do	7076	12097	1.07219	0.9911	1.0153	6.48	5.19	3.707	0.2923	0.12852	do	do	Ale.
do 30.	do	do	7077	12098	1.0653	0.99021	1.0140	7.07	5.75	3.001	0.2405	0.1261	do	do	do
do 30.	do	do	7078	12099	1.0077	0.9913	1.01482	6.32	5.16	3.212	0.1096	0.1129	do	do	do
do 30.	do	do	7079	12100	1.0069	0.99306	1.0148	4.93	3.94	3.395	0.4573	0.0952	do	do	Lager beer.
do 30.	do	do	7080	12196	1.0069	0.9901	1.0195	7.25	5.81	3.590	0.3844	0.1577	do	do	Ale.
do 30.	do	do	7081	12197	1.0112	0.9895	1.0135	7.66	6.14	3.3525	0.5955	0.1100	do	do	do
do 30.	do	do	7082	12198	1.0103	0.9919	1.0176	5.86	4.69	4.397	0.4120	0.09811	do	do	do
do 30.	do	do	7083	12199	1.0070	0.9924	1.0167	5.39	4.31	3.798	0.7313	0.1182	do	do	do
do 30.	do	do	7084	12200	1.0159	0.9925	1.0243	5.32	4.25	5.639	0.9386	1.1018	do	do	do

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	- RESULT OF ANALYSIS.										Vendor.	Residence.	Observations.
				Specific Gravity at 15° C.	Specific Gravity of distilled Ale	Specific Gravity of ter Escapè CO ₂	Specific Gravity of Distillate.	Alcohol absolute by Weight.	Extract dry at 90° C.	Dextrine.	Sugar.	Albuminoids.	Nitrogen.			
			No. of Sample.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
1892.																
Oct. 26.	Dr. W. H. Ellis.	Toronto.	4720	128331	0.0861	0.0274	.9912	5.01	6.73	4.25	1.58	0.901	0.144	E. D. Door.	St. Catharines, Ont.	Indian ale.
do 26.	do	do	4706	128341	0.0850	0.0148	.9898	5.85	3.52	1.95	0.92	0.657	0.105	Hazell & Son.	Hamilton, Ont.	do
do 26.	do	do	4707	128351	0.0631	0.0165	.9897	5.96	4.17	1.60	1.48	1.08	0.185	do	do	Stout.
do 26.	do	do	4708	128361	0.0129	0.0292	.9906	5.39	5.09	3.58	0.81	0.702	0.112	do	do	Lager beer.
do 28.	do	do	4709	128371	0.0141	0.0179	.9913	4.94	4.28	3.05	0.69	0.541	0.086	E. A. Wilkinson.	Toronto.	India pale ale.
do 28.	do	do	4710	128381	0.0053	0.0145	.9907	5.32	3.39	2.68	0.39	0.520	0.082	do	do	Extra stout.
do 28.	do	do	4711	128391	0.0041	0.0141	.9899	5.83	3.44	1.98	0.77	0.683	0.110	do	do	India pale ale.
do 28.	do	do	4712	128401	0.0089	0.0176	.9911	5.07	4.38	2.79	0.83	0.765	0.122	do	do	Extra stout.
do 28.	do	do	4713	128411	0.0094	0.0110	.9896	6.02	2.64	0.92	1.07	0.653	0.104	do	do	India pale ale.
do 28.	do	do	4714	128421	0.0081	0.0189	.9910	5.13	4.67	3.65	0.35	0.678	0.108	do	do	Ale, crystal.
do 28.	do	do	4715	128431	0.0113	0.0210	.9908	5.26	5.17	3.63	0.75	0.793	0.127	do	do	Ale, cream.
do 29.	do	do	4716	128441	0.0083	0.0163	.9926	4.14	4.11	2.76	0.63	0.721	0.115	do	do	Porter XXX.
do 29.	do	do	4717	128451	0.0051	0.0136	.9913	4.94	3.51	2.37	0.54	0.606	0.097	do	do	Lager beer.
do 29.	do	do	4718	128461	0.0105	0.0353	.9919	4.57	4.76	3.79	0.17	0.606	0.097	do	do	Ale, amber.
do 29.	do	do	4719	128471	0.0050	0.0135	.9912	4.94	3.33	1.58	1.07	0.683	0.109	do	do	Porter XXX.
do 29.	do	do												do	do	Lager beer from cask.

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

B E E R.

Date.	Name of Analyst	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						Vendor.	Residence.	Observations.
					Specific Gravity at 15-5°C.	Specific Gravity of Deaerated Beer.	Alcohol by Weight.	Alcohol by Volume.	Total Solids dry 90°C.	Reducing Sugar as Mal-tose.			
1892.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
Oct. 13.	F. T. Harrison.	London.	6205	12480	1.0127	1.0195	4.14	5.28	4.75	1.02	Fred. Frey.	Waterloo.	
do 13.	do	do	6206	12481	1.0106	1.0166	3.84	4.89	3.97	0.83	Matt. Salle.	do	
do 14.	do	do	6207	12482	1.0105	1.0194	5.42	6.90	4.72	0.78	Hallet & Jackson.	Guelph.	
do 14.	do	do	6208	12483	1.0078	1.0164	5.06	6.44	3.90	0.65	Watson Bros.	do	
do 15.	do	do	6209	12484	1.0048	1.0136	5.18	6.55	3.19	0.66	Alfred Arnale	Owen Sound.	
do 15.	do	do	6210	12485	1.0168	1.0142	4.43	5.63	3.54	0.74	John Warrilord	do	
do 17.	do	do	6211	12486	1.0160	1.0243	5.60	7.17	6.33	1.44	Pinfold & Beeka.	St. Thomas.	
do 18.	do	do	6212	12487	1.0138	1.0254	7.40	9.45	6.64	1.00	John Bott	Walkerville.	
do 18.	do	do	6213	12488	1.0031	1.0124	5.86	7.40	3.14	0.70	Walkerville Brewing Co.	do	
do 18.	do	do	6214	12489	1.0106	1.0174	4.12	5.24	4.47	1.15	Louis Greisinger.	Windsor.	
do 19.	do	do	6215	12490	1.0063	1.0120	3.77	4.78	3.11	0.83	Peter Hensler.	Sarnia.	
do 19.	do	do	6216	12491	1.0088	1.0141	3.59	4.56	3.73	0.83	Henry Hensler	do	

Date.	Name of Analyst	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Observations.
					Alcohol by Weight.	Extract.	Nitrogen.	Specific Gravity of Distillate.	Specific Gravity of Deoalcoholised Beer.			
					p. c.	p. c.	p. c.	p. c.	p. c.			
1892.												
Aug. 29.	E. B. Kenrick...	Winnipeg, Man.	6544	12263	5.32	4.59	0.0945	...	...	Jane A. Wood....	Winnipeg, Man....	Porter.
do 29.	do	do	6545	12264	4.89	3.94	0.1155	...	...	do	do	Ale.
do 29.	do	do	6546	12265	5.96	5.58	0.0775	...	...	Richard & Co.....	do	do
do 29.	do	do	6547	12266	4.32	5.14	0.0803	...	...	do	do	Lager beer.
do 29.	do	do	6548	12267	5.04	6.22	0.0917	...	...	do	do	Porter.
do 29.	do	do	6549	12268	5.43	3.32	0.0945	...	...	Blackwood Bros....	do	Ale.
do 29.	do	do	6550	12269	6.04	3.70	0.0395	...	...	do	do	Porter.
do 29.	do	do	6551	12270	3.90	4.64	0.0596	...	...	do	do	Lager beer.
do 29.	do	do	6552	12271	6.58	3.88	0.0874	...	...	McDonough & Shea.	do	Ale.
do 29.	do	do	6553	12272	4.68	5.71	0.0733	...	...	do	do	Lager beer.
do 29.	do	do	6554	12273	5.16	5.06	0.0859	...	...	Valée Carey & Co.	do	Ale.
do 29.	do	do	6555	12274	4.93	4.58	0.0691	...	...	do	do	Lager beer.
Dec. 2.	do	do	6556	12275	5.43	4.06	0.0776	...	...	Strang & Co.....	do	Ale.
do 2.	do	do	6557	12276	4.72	6.28	0.1000	0.9890	1.0180	do	do	Porter.
do 2.	do	do	6558	12277	4.15	5.26	0.0733	0.9849	1.0250	G. F. & J. Galt....	do	Ale.
do 2.	do	do	6559	12278	4.79	4.96	0.0691	0.9847	1.0195	do	do	Porter.
do 2.	do	do	6560	12279	6.00	4.13	0.1068	0.8915	1.0142	do	do	Ale.
do 2.	do	do	6561	12280	5.93	5.13	0.1269	0.9817	1.0209	Jane A. Wood....	do	Porter.
do 2.	do	do	6562	12281	6.12	5.72	0.0860	0.9812	1.0213	James Bell.....	Portage la Prairie.	Ale.
do 2.	do	do	6563	12282	6.19	6.31	0.0902	0.9810	1.0255	do	do	Porter.
do 2.	do	do	6564	12283	4.75	7.80	0.0804	0.9848	1.0310	Jos. Nerumyer....	Brandon, Man....	Ale.
do 2.	do	do	6565	12284	5.08	7.30	0.1170	0.9839	1.0310	do	do	Porter.
do 2.	do	do	6566	12285	3.97	5.65	0.0660	0.9870	1.0221	Thomas Cairnes....	Portage la Prairie.	Ale.
do 2.	do	do	6567	12286	6.04	3.45	0.1142	0.9814	1.0133	Richard & Co.	Winnipeg, Man....	do

APPENDIX D.—INSPECTION (

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Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS				
					Specific Gravity at 15° C.	Test for Cotton Seed Oil.	Colour Reaction with Sulphuric Acid.	Colour Reaction with Nitric Acid.	Colour Reaction with mixture of Nitric and Sulphuric Acids.
1892.					p. c.				
Dec. 9	M. Bowman...	Halifax...	7848	12660	9160	None			
do 9	do	do	7849	12661	9150	do			
do 9	do	do	7850	12662	9150	Very slight			
do 9	do	do	7851	12663	9215	Strong			
Nov. 28	Dr. W. Fiset...	Quebec...	7541	11793	9225		Red brown..	Yellowish white..	
do 28	do	do	7542	11794	9176		Yellowish gray.....	Green	
do 28	do	do	7549	11801					
Dec. 5	Dr. J. B. Edwards	Montreal..	5296	11804	9221		Foxy red..		Dark brown
do 6	do	do	5297	11811	9221		do		do
do 6	do	do	5298	11814	9155		Yellow		Slight darkening.
do 6	do	do	5299	11816	9220		Foxy red..		Dark brown
Nov. 21	Dr. F. X. Valade	Ottawa...	7085	12854	9165		Dirty brown	Olive green..	
do 21	do	do	7086	12855	9219		Violet red..	Reddish brown...	
do 23	do	do	7087	12858	924		do	do	
do 24	Dr. W. H. Ellis.	Toronto...	4732	12871	9166		Yellowish brown....		
do 24	do	do	4733	12872	9227		Reddish brown...		
do 24	do	do	4734	12873	9227		do		
do 24	do	do	4735	12874	9165		Yellowish brown....		
Dec. 8	F. T. Harrison..	London, O	6220	12495	9174				
do 9	do	do	6221	12499	9163				
do 10	do	do	6222	12503	9229				
do 10	E. B. Kenrick..	Winnipeg.	6569	12288	91662		Refractive Index for D at 15.5° 1.47086	Specific Refractive Energy. 0.51369	
do 10	do	do	6572	12291	91618		1.47037	0.51340	
do 12	do	do	6576	12295	91668		1.47096	0.51376	

—Tabulated Statement—Continued.

Iodine Number.	Langlies Test.	Vendor.	Residence.	Observations.
p. c			Halifax, N.S.	
		H. A. Taylor.....	69 Barrington st.	Unadulterated.
		Hattie & Mylins	178 Pleasant st..	do
		Irwin & Son.....	99 Gottingen st..	do
		Buckley Bros.....	201 Brunswick st	Adulterated; being largely com- posed of cotton seed oil.
		Louis Robitaille.....	Joliette, P.Q ...	Adulterated with foreign oil.
		L. A. Hoerner.....	Three Rivers ...	Pure.
		Laroche & Co.....	Quebec.....	Adulterated; probably with sesame oil.
			Montreal.	
		J. T. Lyons.....	1 Bleury st.	Adulterated by the addition of seed oils and does not answer the pharmacopoeia tests for purity.
		L. A. Bernard.....	1882 St. Catheri'e	do do
		A. D. Mann.....	201 St. Antoine.	Genuine.
		J. E. H. Quipp.....	Cor. St. Antoine	Adulterated with other seed oils, does not answer pharmacopoeia tests for purity.
72-63	Unchanged.	Abbott & Wootton..	Ottawa.....	Pure.
84-61	Red	H. C. Ellis, grocer..	Concession st..	Contains cotton seed oil.
96-71	do	H. S. Macdonald ...	Peterborough...	do
	Buchheisters Test.		Toronto.	
	Clear.....	W. Allworth.....	530 Yonge st....	Genuine.
	Brown.....	J. F. Gibson.....	455 do	Adulterated by admixture with some foreign oil, probably cotton seed oil.
	do	R. English.....	490 do	do do
	Clear.....	H. Totchard.....	495 do	Genuine.
	Bechis Silver Test.			
92	No change..	John Dutton.....	Stratford, Ont..	By the various colour tests I failed to find any foreign oils.
86	do ..	C. H. Roberts	Paris, Ont	By the various colour tests pure olive oil were indicated; pure.
12	Black	W. T. Strong.....	London, Ont....	Colour reaction indicates cotton seed oil.
88-03	No reducti'n	Martin, Rosser & Co.	Winnipeg.	Well marked absorption spectrum of chlorophyll; colour tests cor- respond with pure olive oil; genuine.
88-33	do ..	J. F. Howard & Co..	do	do do
88-94	do ..	Bale, Wynne & Co..	do	do do

APPENDIX D.—INSPECTION

COD

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of sample.	RESULT OF ANALYSIS.				
					Specific gravity, 15° C.	Iodine Absorption.	Refractive Index for D at 15° C.	Specific Refractive Energy.	Maumene's Test Elevation of
1892.					p. c.	p. c.	p. c.	p. c.	
Dec. 9	M. Bowman	Halifax	7852	12664	9255	115			
do 10	do	do	7853	12665	9220	114			
do 10	do	do	7854	12666	9270	118			
do 10	do	do	7855	12667	9280	118			
Nov. 28	Dr. M. First	Quebec	7539	11791					
do 29	do	do	7543	11791					
do 30	do	do	7546	11798					
Dec. 5	Dr. J. B. Edwards	Montreal	5305	11805	9263				
do 6	do	do	5306	11809	9266				
do 6	do	do	5307	11817	9261				
Nov. 21	Dr. F. X. Valade	Ottawa	7088	12850	9274	86 232			+10
do 21	do	do	7089	12851	9277	86 450			+10
do 23	do	do	7090	12857	9282	103 192			+12
do 24	Dr. W. H. Ellis	Toronto	4726	12865	9286				125
do 24	do	do	4728	12867	9285				117
do 24	do	do	4730	12869	9288				
Dec. 8	F. I. Harrison	London, Ont.	6223	12493	9273	139			
do 9	do	do	6224	12498	9162	134			
do 10	do	do	6225	12502	9268	134			
do 10	Prof. E. B. Kenwick	Winnipeg	6570	12289	92749	156 0	1 48032	0 51787	No redu
do 10	do	do	6574	12293	92794	152 6	1 48071	0 51804	do
do 12	do	do	6577	12296	92741	149 11	1 48031	0 51771	do

ulated Statement—Continued.

	Vendor.	Residence.	Observations.
		<i>Halifax.</i>	
	A. Wilson & Son.....	17 South Hollis St..	Genuine.
	C. E. Huggins.....	Jacob St.....	do
	H. W. Cameron.....	Brunswick St.....	do
	M. D. Logan.....	151 Gottengin.....	do
	Louis Robitaille.....	Joliette, Que.....	Pure.
	L. A. Hoerner.....	Three Rivers.....	do
	W. B. Rogers.....	Quebec.....	do
		<i>Montreal.</i>	
	J. T. Lyons.....	1 Bleury St.....	Reaction with acids answers to Pharmacopœia tests and the oil appears fresh and of good quality. Genuine.
	E. Girout.....	1934 St. Catherine...	do
	J. E. H. Quipp.....	Cor. St. Antoine....	do
		<i>Ottawa.</i>	
	A. L. Foster.....	673 Wellington.....	No vegetable oil; Clarke's test gives brown with streaks.
	Kirby Bros.....	737 Somerset.....	No vegetable oil; Clarke's test gives brownish red.
	H. S. Macdonald.....	Peterboro.....	do do
		<i>Toronto.</i>	
	R. O. Snider & Co.....	155 King St.....	Genuine.
	C. D. Daniel & Co.....	171 do.....	do
	W. J. Davidson.....	Cor. Queen & Church	do
	C. E. Nasmyth & Co..	Stratford.....	Pure cod liver oil, in good condition.
	P. L. Scott.....	Paris.....	do do
	B. A. Mitchell.....	London.....	do do
	Martin, Rosser & Co..	Winnipeg.....	The colour tests all correspond with those of pure cod liver oil. No chlorophyll absorption spectrum. Genuine.
	J. F. Howard & Co....	do.....	do
	Babe, Wynne & Co....	do.....	do

APPENDIX D.—INSPECTION

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						
					Specific Gravity at 15° 5 c.	Refractive Index for D. at 15° 5 c.	Specific refractive Energy.	Glycerol.	Water.	Glucose.	Reaction to lit.
1892.	.				p. c.	p. c.	p. c.	p. c.	p. c.		
Dec. 10.	M. Bowman.....	Halifax...	7856	12668	1.250	.....	.....	.....	.....	None.	.....
do 15.	do	do ..	7857	12670	1.260	.....	.....	.....	.....	do	.....
do 15.	do	do ..	7858	12671	1.260	.....	.....	.....	.....	do	.....
do 15.	do	do ..	7859	12676	1.257	.....	.....	.....	.....	do	.....
Nov. 28.	Dr. M. Fiset.....	Quebec...	7540	11792	1.227	.....	.....	.....	12.	do	.....
do 29.	do	do ..	7544	11796	1.230	.....	.....	.....	11.	do	.....
do 30.	do	do ..	7547	11799	1.221	.....	.....	.....	12.	do	.....
Dec. 5.	Dr. J. B. Edwards.	Montreal..	5292	11803	1.2648	.....	.....	.....	.....	do	Neu
do 6.	do ..	do ..	5293	11807	1.2695	.....	.....	.....	.....	do	d
do 6.	do ..	do ..	5294	11810	.....	.....	.....	.....	.....	do	d
do 6.	do ..	do ..	5295	11812	1.2694	.....	.....	.....	.....	do	d
Nov. 21.	Dr. F. X. Valade..	Ottawa...	7091	12848	1.2561	.....	.....	97.00	3.00	do	9
do 21.	do ..	do ..	7092	12849	1.2569	.....	.....	97.25	2.75	do	9
do 23.	do ..	do ..	7093	12856	1.2547	.....	.....	96.75	3.25	do	9
do 24.	Dr. W. H. Ellis...	Toronto...	4725	12864	1.257	.....	.....	.....	.....	None.	Neu
do 24.	do ..	do ..	4727	12866	1.256	.....	.....	.....	.....	do	d
do 24.	do ..	do ..	4729	12868	1.211	.....	.....	80.00	.....	do	d
Dec. 8.	F. T. Harrison....	London, O	6217	12494	1.2573	.....	.....	.....	.....	do	d
do 9.	do	do ..	6218	12497	1.2598	.....	.....	.....	.....	do	d
do 10.	do	do ..	6219	12501	1.2513	.....	.....	.....	.....	.....	.....
do 10.	Prof. E. B. Kenrick	Winnipeg.	6568	12287	1.2597	1.47145	0.37426	98.0	2.0	.....	.....
do 10.	do ..	do ..	6573	12292	1.2571	1.47086	0.37456	97.3	2.7	.....	.....
do 12.	do ..	do ..	6580	12299	1.2580	1.47076	0.37421	97.4	2.6	.....	.....

TABLE—Tabulated Statement—Continued.

Vendor.	Residence.	Observations.
W. H. Stevens....	Dartmouth, N.S....	No sulphates; trace chlorides; ash under 0.01 p.c.; genuine.
A. W. Drysdale..	Halifax, N.S.....	do do
Dr. McFatridge..	do	do do
A. H. Buckley....	do	do do
Louis Robitaille..	Joliette, P.Q.....	Pure.
R. W. Williams..	Three Rivers	do
W. B. Rogers	Quebec	do
<i>Montreal.</i>		
J. T. Lyons	1 Bleury St.....	Carbonaceous residue on burning very slight; no lead; ash trace; unadulterated but slightly impure.
J. H. T. Charron..	1978 Notre Dame St.	do do
L. A. Bernard....	1882 St. Catherine St.	do no ash; unadulterated.
J. A. R. Leonard..	3141 Notre Dame St.	do ash trace; do
<i>Ottawa.</i>		
Abbott & Wootton	Sparks St.....	No lime, sulphates, chlorides or injurious metals; no oxalic or formic acid; good.
A. L. Foster.....	673 Wellington St...	do do
John McKee.....	Peterboro'	do do
<i>Toronto.</i>		
R. O. Snider & Co.	155 King St.....	Chlorides, metals, calcium, &c., absent; genuine.
C. D. David & Co.	171 King St.....	do do
W. J. Davidson...	Cor. Queen & Church	do do
J. H. Nasmyth...	Stratford, Ont.....	Slight carbonaceous residue on burning. It contains no metallic impurities. Unadulterated.
S. E. Hick.....	Paris, Ont.....	No do do
C. McCallum	London, Ont.	Considerable do do
Martin, Rosser & Co	Winnipeg	Free from chlorides, sulphates, calcium, heavy metals and foreign organic matter; genuine; pure.
J. F. Howard & Co.	do	Free from more than traces of inorganic substances, but containing a little foreign organic matter; genuine; fairly pure.
W. R. Inman & Co.	do	Free from more than traces of inorganic substances and foreign organic matter; genuine; pure.

APPENDIX D.—INSPECTION OF CASTLE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						
					Water.	Alkali.	Fatty Acids.	Unsaponified Fat.	Matter insoluble in Water.	Matter insoluble in Alcohol.	Ash insoluble in Water.
1892.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Dec. 10..	M. Bowman....	Halifax....	7860	12672	14.43	8.34	...	...	...	...	...
do 15..	do	do	7861	12673	14.08	8.85	76.17	...	...	...	...
do 15..	do	do	7862	12674	9.21	9.11	...	...	...	...	...
do 15..	do	do	7863	12675	16.26	8.98	76.00	...	...	...	...
Nov. 29..	Dr. M. Fiset....	Quebec....	7545	11797	38.10	3.90	58.00	...	...	...	...
do 30..	do	do	7548	11800	17.00	5.10	77.90	...	...	...	...
do 30..	do	do	7550	11802	16.40	6.10	77.50	...	...	...	...
Dec. 5..	Dr. J. B. Edwards	Montreal...	5301	11806	30.4	Traces	44.5	...	1.05	...	0
do 6..	do ..	do ..	5302	11808	14.1	...	74.2	...	...	...	0
do 6..	do ..	do ..	5303	11813	17.00	12.00	71.00	...	...	...	0
do 6..	do ..	do ..	5304	11815	19.80	14.00	65.90	...	...	...	0
Nov. 21..	D. F. X. Valade.	Ottawa....	7094	12852	29.60	15.95	...	...	...	...	0
do 21..	do ..	do	7095	12853	23.97	16.50	59.48	...	...	...	Traces
do 23..	do ..	do	7096	12859	18.95	17.22	63.65	...	...	...	0
do 24..	Dr. W. H. Ellis..	Toronto....	4721	12860	19.40	9.75	66.78	0.39	...	3.68	...
do 24..	do ..	do	4722	12861	12.52	10.04	76.84	0.34	...	0.26	...
do 24..	do ..	do	4723	12862	14.92	8.66	60.80	15.40	...	0.22	...
do 24..	do ..	do	4724	12863	18.98	9.60	60.00	11.36	...	0.06	...
do 24..	do ..	do	4731	12870	29.04	9.18	61.06	0.44	...	0.28	...
Dec. 8..	F. T. Harrison ..	London....	6226	12492	...	13.40	70.00	1.30	None.	None.	...
do 9..	do ..	do	6227	12496	15.90	12.96	65.80	Traces	1.92	3.75	...
do 10..	do ..	do	6228	12500	13.60	12.06	72.90	2.80	Traces	Traces	...
do 10..	Prof. E. B. Kenrick	Winnipeg ..	6571	12290	14.85	...	...	...	...	...	1
do 10..	do ..	do ..	6575	12294	16.13	...	...	...	...	...	1
do 12..	do ..	do ..	6578	12297	12.75	0.201	0.536	0.593	2.78	1.686	1
do 12..	do ..	do ..	6579	12298	5.85	...	...	...	...	...	1
do 12..	do ..	do ..	6581	12301	12.90	...	...	...	...	...	1

ulated Statement—Continued.

Vendor.	Residence.	Observations.
<i>Halifax.</i>		
A. Dymond.....	Dartmouth.....	Unadulterated.
Rawley..	Granville St.....	do
Smith	Hollis St.....	do
Wyn & Webb.....	George St	do
W. Williams.....	Three Rivers	Inferior.
B. Rogers.....	Quebec	Good.
McChe & Co.....	do	do
<i>Montreal.</i>		
Lyons.....	7 Bleury St.....	Adulterated, as regards colouring matter (iron ochre), to a small extent.
T. Charron....	1978 Notre Dame St.	Adulterated with meat fats; does not answer the pharmacopœia tests for purity.
R. Leonard....	3141 do	do do do
D. Mann.....	201 St. Antoine St..	do do do
<i>Ottawa.</i>		
L. Ashfield.....	Sparks St	Good.
W. Bros.....	Someræst St	do
C. Macdonald....	Peterborough.....	do
<i>Toronto.</i>		
Allworth.....	530 Yonge St.....	
W. Orchard.....	495 do	
English.....	490 do	
Gibson.....	455 do	
F. Davidson.....	Cor. Queen & Church	
Properties of fatty acids. Specific Gravity at 100°C Iodine No. Com- bining Weight.		
Shaherty & Co...	Stratford, Ont....	0.839 10.6 205. Adulterated; not being made as B. P. directs, with olive oil. The oil used is cocoa nut with possibly others.
W. & Co.....	Paris, Ont.....	0.841 14.2 212. do do
W. & Co.....	London, Ont.....	0.844 16.6 235. do do
W. & Co.....	Winnipeg.....	Free from injurious substances; genuine.
Howard & Co..	do	do do do
Wynne & Co..	do	Genuine mottled soap.
do	do	Free from injurious substances; genuine.
R. Inman & Co..	do	do do do

APPENDIX D.—INSPECTION OF CREOSOTE OINTMENT—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Observations.
					Sol. in acetic acid = creasote, &c.	Insol. in acetic acid = simple ointment.	Creasote.				
1893.					p. c.	p. c.	p. c.				
Jan. 24.	W. Bowman.	Halifax.	7870	10077	13.21	86.79	.....	C. Connell.	Woodstock, N.B.	Unadulterated.	
do 24.	W. F. Beal.	St. John.	5711	10077	13.75	86.25	.....	do	do	Of the ordinary composition.	
do 17.	Dr. F. X. Valade.	Ottawa.	7101	12879	.....	.....	.....	R. Templeton	Belleville.	There is nothing to indicate the product to be bad.	
do 17.	Dr. W. H. Ellis.	Toronto.	4739	12879	.....	.....	.....	do	do	Genuine.	
do 20.	do	do	4746	12886	.....	.....	.....	H. Elborne.	Toronto.	do	
do 23.	F. T. Harrison.	London.	6238	12304	About 12½ p. c. of creosote mixed with soft paraffine.	.....	.....	W. Pulford.	Winnipeg.	Adulterated; soft paraffine or vaseline having been substituted for simple ointment.	
do 24.	do	do	6239	12312	About 12½ p. c. of creosote mixed with simple ointment.	.....	.....	J. F. Howard & Co.	do	Pure and of proper strength.	
do 23.	Prof. E. B. Kenrick.	Winnipeg.	6584	12304	.....	.....	11.83	W. Pulford.	do	The percentage of creosote agrees well with that calculated from the B. P. formula, viz., 11.11 p. c. Genuine.	
do 24.	do	do	6592	12312	.....	.....	11.87	J. F. Howard & Co.	do	do	do

Date.	Name of Analyst.	District.	No. of Certificate.	No. of Sample.	Sol. in Petrolic Ether.	Insol. in Petrolic Ether.	Mercurous Chloride (Calomel).	Mercuric Chloride.	Vendor.	Residence.	Observations.
1893.											
Jan. 26.	M. Bowman.	Halifax	7873	10080			p. c. 14=to 73 gra.	per oz.	J. M. Wiley.	Frederickton, N.B.	Unadulterated.
do 26.	W. F. Best.	St. John	5714	10080	83.94	17.06	{ No precipitate with sil- ver nitrate, potass. Iodide or ammonium sulph. 14.90 15.20	{ var. nitrate, potass. Iodide or ammonium sulph. 14.90 15.20	do	do	Not adulterated. Contains no mer- curio salts.
do 17.	Dr. F. X. Valade.	Ottawa	7099	12877	84.56	15.43			D.M. Waters	Belleville	Good.
do 17.	Dr. W. H. Ellis.	Toronto	4787	12877					do	do	Genuine.
do 23.	F. T. Harrison.	London	6237	12310			15.20		W. J. Mitchell	Winnipeg	Pure, though not very thoroughly mixed, as different portions varied over 1 per cent as to the amount of calomel.
do 23.	Prof. E. B. Kenrick.	Winnipeg	6590	12310			14.85	None.	do	do	The percentage of mercurous chlor- ide agrees well with that calculated from the B. P. formula, viz., 15.46 per cent. Genuine.

APPENDIX D.—INSPECTION OF SYRUP C

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				
					Sp. gr. at 15° C.	Glucose.	Reaction with		
							Iodized Paper.	Blue Litmus.	Dilute Indigo Solution.
1883.									
Jan. 26.	W. Bowman . . .	Halifax . . .	7875	10082	.....	.....	.....	.....	.....
do 26.	do	do	7879	12680	.....	.....	.....	.....	.....
do 26.	W. F. Best	St. John	5716	10082	1·276	None.	Slight.	Red colour.	None.
do 18.	Dr. F. X. Valade	Ottawa	7103	12881	1·288	None.	Blue = chlorine	Red = acid.	Discoloured a little.
do 18.	Dr. W. H. Ellis.	Toronto	4741	12881	.....	.....	.....	.....	.....
do 20.	do	do	4747	12887	...	.....	.....	.....	.....
do 23.	F. T. Harrison..	London	6231	12303	1·325	.....	.....	Neutral.	.....
do 23.	Prof. E. B. Kenrick.	Winnipeg . . .	6583	12303	1·3243	Sugar 51·43 Water 35·46	Water 35·46	Acid hydrochloric, trace.	Reaction slightly acid.

AL—Tabulated Statement—*Continued.*

Silver Nitrate.	Chloral Hydrate.	Vendor.	Residence.	Observations.
.....	.....	G. C. Hunt	Fredericton, N.B.	Unadulterated.
.....	.....	H. B. Atkins...	Truro, N.S.	do
Very slight.	.....	G. C. Hunt	Fredericton, N.B.	Very fair.
Noticeable precipitate.	.....	T. McGowans & Co.	Cobourg.....	Not a very good product.
.....	16.4	do ..	do ..	Genuine.
.....	18.58	H. Elborne.....	Toronto	do
No ppt.	79.9 grs. to the fld. oz.	W. Pulford.....	Winnipeg	Pure and carefully prepared and of B. P. strength.
.....	13.11	do	do	The percentage of chloral hydrate agrees well with that calculated from the B.P. formula, viz., 13.81. Genuine.

APPENDIX E.—INSPECTION OF
COMPOUND TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
					Specific Gravity of distillate at 15.5°C.	Alcohol By weight.	Alcohol By volume.	Proof spirits.	Extract soluble in water.	Extract insoluble in water.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 21..	M. Bowman	Halifax.....	7864	10071	.....	.....	43.12	.....	.....	.....
do 21..	do	do	7865	10072	.....	.....	45.68	.....	.....	.....
do 26..	do	do	7876	12677	.....	.....	54.24	.....	.....	.....
do 27..	do	do	7881	12682	.....	.....	53.68	.....	.....	.....
do 21..	W. F. Best.....	St. John, N.B.	5705	10071	0.9645	35.60	42.51	74.49	3.40	0.00
do 21..	do	do	5706	10072	0.952	37.17	44.24	77.53	1.82	0.00
do 17..	Dr. M. Fiset.....	Quebec.....	7553	11820	0.9254	52.18	60.00	105.19	3.40	.....
do 24..	do	do	7557	11820	0.9326	42.48	50.00	87.46	4.40	.....
do 26..	do	do	7559	11826	0.9530	39.10	46.36	81.26	4.40	.....
do 20..	Dr. J. B. Edwards.	Montreal.....	5310	11830	0.951	47.4	.....	.....	.....	.....
do 20..	do	do	5314	11834	0.951	49.1	.....	.....	.....	.....
do 25..	do	do	5320	11840	0.963	44.0	.....	.....	.....	.....
do 17..	Dr. F. X. Valade..	Ottawa.....	7097	12875	0.94088	39.35	46.64	81.74	4.47	0.036
do 18..	do	do	7102	12880	0.92994	44.68	52.34	91.73	3.08	0.0
Mar. 9..	do	do	7108	11846	0.91812	50.04	57.88	101.43	2.88	.....
do 9..	do	do	7111	11849	0.93782	40.90	48.32	84.68	3.871	.....
Jan. 17..	Dr. W. H. Ellis....	Toronto	4749	12875	.....	38.9	.....	.....	5.33	.....
do 18..	do	do	4740	12880	.....	43.9	.....	.....	3.55	.....
Mar. 18..	do	do	4761	5958	.....	41.73	.....	.....	5.76	.....
do 18..	do	do	4762	5959	.....	32.25	.....	.....	1.80	.....
do 18..	do	do	4764	5961	.....	43.52	.....	.....	3.53	.....
Jan. 23..	F. T. Harrison.....	London.....	6229	12302	.954	39.34	.....	82.92	4.14	.....
do 23..	do	do	6230	12305	.929	49.91	.....	102.4	3.72	.....
Mar. 23..	do	do	6248	11875	.9538	38.50	.....	80.99	3.16	.....
do 23..	do	do	6249	11878	.9316	47.87	.....	98.44	2.64	.....
Jan. 23..	Prof. E. B. Kenrick	Winnipeg.....	6582	12302	0.9546	40.67	.....	.....	4.45	.....
do 23..	do	do	6585	12305	0.9287	49.38	.....	.....	3.69	.....
Mar. 15..	do	do	6596	11861	0.9596	36.16	.....	.....	3.18	.....
do 15..	do	do	6598	11863	0.9684	31.16	.....	.....	3.48	.....

RES—Tabulated Statement—Continued.

AN.

ized sample.	Vendor.	Residence.	Observations.
	T. R. Wren.....	St. Andrew, N.B....	Adulterated, the alcohol being deficient in strength.
	Cockburn Bros.....	do	do do do
	Crow Bros.....	Truro, N.S.....	Unadulterated, the alcohol but slightly below strength.
	J. W. Jackson & Co.	New Glasgow, N.S..	do do do
	T. R. Wren.....	St. Andrew, N.B....	Deficient in proof spirit, 25·37 p.c.
	Cockburn Bros.....	do	do 22·33 p.c.
	E. Giroux & Frère..	St. Peter St., Quebec	Genuine, but not up to B. P. strength.
	W. B. Rogers.....	Fabrique St. do	do do do
	R. W. Williams.....	Three Rivers do	do do do
	P. McCormack & Co.	Notre Dame St., Montreal.	Normal characters. No methyl alcohol. Unadulterated.
	Dr. F. L. Palardy...	466 St. James St., Montreal.	do do do
	L. A. Bernard	St. Catharine St., Montreal.	do do do
946	D. M. Waters.....	Belleville.....	Specific gravity of sample, 0·9575. Deficient in proof spirits by 18·12 p.c., to be in conformity with the B.P.
32	F. McGowans & Co..	Cobourg.....	Specific gravity of sample, 0·942. Deficient in proof spirits by 8·13 p.c., to be in conformity with the B.P.
53	H. Waters.....	Ottawa.....	Specific gravity of sample, 0·9282. Diluted alcohol, 109·98. Contains an excess of 1·57 p.c. proof spirit according to B.P., and an excess of 9·98 p.c. of diluted alcohol, U.S.P. A very good product.
01	K. D. Graham.....	do	Specific gravity of sample, 0·9528. Diluted alcohol, 89·89. Deficiency in alcohol. Proof spirits, B.P. 15·18. Diluted alcohol, U.S.P. 10·11.
	D. M. Waters.....	Belleville.....	Genuine.
	F. McGowans & Co..	Cobourg.....	do
	E. H. Bauld.....	Toronto.....	do
	Mrs. J. Abbott.....	do	Low in extract and in alcoholic strength. It is therefore adulterated according to the Act.
	J. D. Matheson.....	do	Genuine.
	W. Pulford.....	Winnipeg.....	Made with spirits of less strength than proof, which the B.P. requires.
	W. R. Inman & Co..	do	Pure, and of full strength.
	A. Leclerc & Co.....	Quebec.....	Adulterated by addition of water to menstruum.
	A. Larne.....	do	Pure.
	W. Pulford.....	Winnipeg.....	Appears to have been made up with a mixture of equal volumes of U.S.P. alcohol and water. Adulterated.
	W. R. Inman & Co..	do	Of full B.P. alcoholic strength. Genuine.
	T. Cline.....	Montreal.....	Adulterated.
	E. Léonard.....	do	do

APPENDIX E.—INSPECTION

COMPOUND TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	REPORT OF ANALYST.				
					Specific Gravity of Sample.	Specific Gravity of De-alcoholised Sample.	Specific Gravity of Distillate.	Alcohol by Weight.	Alcohol by
1893.					p. c.	p. c.	p. c.	p. c.	p.
Jan. 23.	M. Bowman.....	Halifax.	7866	10073	.....	.....	9920	.....	46
do 23..	do	do	7867	10074	.....	.....	9929	.....	40
do 23..	do	do	7878	12679	.....	.....	9922	.....	45
do 27..	do	do	7880	12681	.....	.....	9917	.....	48
do 27..	W. F. Best.....	St. John, N.B.	5707	10073	0·9549	.....	.....	37·22	44
do 27..	do	do	5708	10074	0·95	.....	.....	33·71	40
do 17..	Dr. M. Fiset....	Quebec.....	7554	11821	0·9420	.....	.....	42·48	50
do 18..	do	do	7558	11825	0·9560	.....	.....	42·64	52
do 18..	do	do	7560	11827	0·9605	.....	.....	39·10	46
do 20..	Dr. J.B. Edwards.	Montreal.....	5312	11832	0·856	.....	.....	63·06	.....
do 25..	do	do	5316	11837	0·982	.....	.....	39·10	.....
do 25..	do	do	5323	11843	0·978	.....	.....	40·1	.....
do 19..	Dr. F. X. Valade.	Ottawa.....	7107	12885	0·937	1·01875	0·92025	49·04	56
do 19..	Dr. W. H. Ellis .	Toronto.....	4745	12885	.....	.....	.....	48·04	.....
do 23..	F. T. Harrison....	London.....	6236	12309	0·9707	.....	.....	34·49	.....
do 23..	Prof. E. B. Ken- rick.....	Winnipeg.....	6589	12309	0·9692	.....	.....	36·96	.....

PRES—Tabulated Statement—Continued.

ADAMOMS.

Dry Extract. p. c.	Extract Solu- ble in water. p. c.	Vendor.	Residence.	Observations.
		F. Waterson.....	St. Stephen, N.B..	Adulterated, the alcohol being deficient in strength.
		W. H. Clark.....	do ..	do do do
		W. F. O'Dell.....	Truro, N.S..	do do do
		A. C. Bell.....	New Glasgow.....	do do do
	2.03	F. Waterson.....	St. Stephen, N.B.	Deficient in proof spirit 22.22 p. c.
	0.66	W. H. Clark.....	do ..	do do 29.05 p. c.
5.20		E. Giroux & Frere..	Quebec.....	Genuine, but alcoholic strength under that prescribed by B. P.
7.00		W. B. Rogers.....	do ..	do do do
5.70		R. W. Williams.....	Three Rivers.....	do do do
		Dr. Leduc & Co.....	Notre Dame st., Montreal.	Ingredients normal, except the alcohol, which is stronger than official; unadulterated, but not official.
		R. McNichols.....	1497 St. Catherine st., Montreal.	Genuine, but deficient in alcohol.
		H. R. Gray.....	122 St. Lawrence st., Montreal.	do do
1.03	4.03	R. Wilson.....	Cobourg.....	Total ashes, 0.100; deficient in proof spirit by 0.22 p. c.
		do ..	do ..	Genuine.
6.05		W. J. Mitchell.....	Winnipeg.....	Not made with spirit of the strength required in the B. P., which calls for proof spirit.
2.4				
es. pr				
ntre.				
5.10		do ..	do ..	Deficient in alcohol. Adulterated.

APPENDIX E.—INSPECTION OF

COMPOUND TINCTURES.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				
					Specific Gravity of Sample.	Specific Gravity of De-alcoholised Sample.	Specific Gravity of Distillate.	Alcohol by Weight.	Alcohol by Volume.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 23...	M. Bowman.....	Halifax	7868	10075	.....	.....	9923	.....	44.4
do 26...	do	do	7877	12678	.....	.....	9916	.....	48.8
do 27...	do	do	7883	12683	.....	.....	9900	.....	58.8
do 23...	W. F. Best.....	St. John...	5709	10075	.....	.....	0.9629	36.33	43.3
do 18...	Dr. M. Fiset....	Quebec.....	7556	11823	.....	.....	9576	38.36	45.0
do 20...	Dr. J. B. Edwards	Montreal....	5308	11828	.....	.....	935	40.5	.....
do 25...	do	do	5318	11838	.....	.....	940	40.8	.....
do 19...	Dr. F. X. Valade.	Ottawa.....	7105	12883	9275	1.001824	0.9273	45.86	53.8
do 19...	Dr. W. H. Ellis..	Toronto.....	4743	12883	.....	.....	.....	45.1	.....
do 20...	do	do	4748	12889	.....	.....	.....	44.4	.....
do 23...	F. T. Harrison...	London.....	6232	12306	.....	.....	9459	41.5	.....
do 23...	Prof. E. B. Kenrick	Winnipeg....	6586	12306	.....	.....	9445	42.31	0.4

RES—Tabulated Statement—Continued.

HOR.

Dry Extract.	Extract Soluble in water.	Vendor.	Residence.	Observations.
c.	p. c.			
...	...	F. Smith.....	St. Stephen, N.B.	Adulterated, the alcohol being deficient in strength. Oil of anise, benzoic acid and opium present.
...	...	A. E. Smith.....	Truro, N.S.	do do
...	...	G. B. Sutherland...	New Glasgow....	Unadulterated.
4	53	F. Smith.....	St. Stephen.....	Deficient in proof spirit 23 95 p. c.
00	...	P. Mathie.....	Quebec.....	Genuine, but alcoholic strength under that prescribed by B. P.
...	...	J. A. Harte.....	Notre Dame St., Montreal.....	Opium in normal proportions, other ingredients normal; no methylic alcohol; unadulterated.
...	...	L. R. Baridon.	St. Catherine St., Montreal.	do do
48	0.48	R. Wilson.....	Cobourg.....	Total ashes, 0.015; deficient in proof spirit by 5.97 p. c.
...	...	do	do	Opium, proper strength; benzoic acid, proper strength; genuine.
...	...	J. Dilworth.....	Toronto.....	do do
...	...	W. R. Inman & Co.	Winnipeg.....	Benzoic acid, 2 grs. to the oz.; opium, 2 grs. to the oz.; Camphor is present; oil of anise present in about proper proportions. The spirit used is not of the strength ordered in B. P., which should be proof.
...	...	do	do	Contains all the necessary ingredients, but the quantity received was insufficient for a full quantitative analysis; genuine.

APPENDIX E.—INSPECTION

TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				
					Specific Gravity of Sample.	Specific Gravity, Dealcoholised Sample.	Specific Gravity of Distillate.	Alcohol by Weight.	Alcohol by Volume.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 24..	M. Bowman	Halifax	7869	10076	.....	.....	9857	.....	88
do 26..	do	do	7872	10079	.....	.....	9855	.....	88
do 24..	W. F. Pest	St. John	5710	10076	.....	.....	0 842	76 71	82
do 26..	do	do	5713	10079	.....	.....	0 857	75 86	82
do 17..	Dr. M. Fiset	Quebec	7551	11818	.....	.....	8356	73 54	80
do 27..	do	do	7562	11845	.....	.....	8962	73 54	80
do 20..	Dr. J. B. Edwards	Montreal	5311	11831	.....	.....	0 962	56 1	.....
do 20..	do	do	5315	11835	.....	.....	0 837	70 4	.....
do 25..	do	do	5319	11839	.....	.....	0 867	57 63	.....
do 25..	do	do	5321	11841	.....	.....	0 867	61 08	.....
do 17..	Dr. F. X. Valade	Ottawa	7100	12878	0 8433	Impossible.	0 85443	77 54	83
do 18..	do	do	7104	12882	0 8382	do ..	0 86216	74 14	80
Mar. 9..	do	do	7109	11847	0 8372	do ..	0 8620	74 23	80
do 9..	do	do	7110	11848	0 8413	do ..	0 8646	73 13	79
Jan. 17..	Dr. W. H. Ellis	Toronto	4738	12878	.....	.....	.....	79 98	.....
do 18..	do	do	4742	12882	.....	.....	.....	85 1	.....
do 23..	F. T. Harrison	London	6233	12307	.....	.....	0 8322	86 5	.....
Mar. 23..	do	do	6246	11874	.....	.....	0 83856	84 86	.....
do 23..	do	do	6247	11876	.....	.....	8 8334	86 90	.....
Jan. 23..	Prof. E. B. Kenrick	Winnipeg	6587	12307	.....	.....	0 8320	89 49	.....
Mar. 15..	do	do	6593	11858	.....	.....	0 8342	86 10	.....

PRES—Tabulated Statement—Continued.

RH.

Dry Extract.	Extract Soluble in water.	Vendor.	Residence.	Observations.
p. c.	p. c.			
.....	Garden Bros.....	Woodstock, N.B..	Unadulterated.
.....	Davis, Staples & Co.	Fredericton, N.B..	do
2·29	Garden Bros.....	Woodstock, N.B..	Rectified spirit, 91·32; deficient in rectified spirit 8·68 p. c. insoluble in water, 0·62.
.....	2·10	Davis, Staples & Co.	Fredericton, N.B..	Rectified spirit, 90·91; deficient in rectified spirit 9·69 p. c. insoluble in water, 0·75.
40	W. Brunet & Co....	Quebec.....	Genuine but not up to the strength in alcohol as prescribed in B. P.
60	Dr. St. Jacques....	St. Hyacinthe, Quebec.....	do do
.....	P. McCormack & Co.	Notre-Dame St....	General reactions normal; unadulterated but deficient in alcohol.
.....	Dr. F. L. Palardy...	St. James St.....	do do
.....	L. R. Baridon.....	St. Catherine St..	do do
.....	L. A. Bernard.....	do	do do
26	1 73	R. Templeton.....	Belleville.....	Extract insoluble in water, 0·53; deficient in rectified spirit by 7·69 per cent; total ashes, 0·030.
77	2·27	F. McGowans & Co..	Cobourg.....	Extract insoluble, 1·50; deficient in rectified spirit by 11·74 per cent. ashes, 0·015.
33	H. Watters.....	Ottawa.....	U. S. P. alcohol = 81·57; deficiency in alcohol; rectified spirit B. P., 11·63 per cent alcohol, U. S. P., 18·43; ashes, 0·005; adulterated.
024	K. D. Graham.....	do	U. S. P. alcohol = 80·36; deficient in alcohol; rectified spirit B. P., 12·941; alcohol U. S. P., 19·64; total ashes, 0·0025; adulterated.
63	R. Templeton.....	Belleville.....	Genuine.
9	F. McGowans & Co..	Cobourg.....	do
2	W. R. Inman & Co..	Winnipeg.....	Unadulterated.
26	F. E. Gauvreau.....	Quebec.....	do
90	J. S. Larocbe.....	do	do a spirit stronger than required by B. P. has been used.
87	W. R. Inman & Co..	Winnipeg.....	Free from methyl alcohol; of full alcoholic strength; genuine.
94	Laviollette & Nelson.	Montreal.....	Genuine.

APPENDIX E.—INSPECTION C

TINCTU

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				
					Specific Gravity of Sample.	Specific Gravity of De-alcoholised Sample.	Specific Gravity of Distillate.	Alcohol by Weight.	Alcohol by Volume.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 24..	M. Bowman	Halifax	7871	10078	.....	.....	9924	.....	48
do 26..	do	do	7874	10081	.....	.....	9921	.....	45
do 24..	W. F. Best	St. John	5712	10078	.....	.....	0 977	30 56	36
do 26..	do	do	5715	10081	.....	.....	0 964	38 33	45
do 17..	Dr. M. Fiset	Quebec	7552	11819	.....	.....	0 9564	42 48	50
do 18..	do	do	7555	11822	.....	.....	0 9368	42 48	50
do 27..	do	do	7561	11844	.....	.....	0 9844	33 24	39
do 20..	Dr. J. B. Edwards	Montreal	5309	11829	.....	.....	0 9613	42	.....
do 20..	do	do	5313	11833	.....	.....	0 946	50 1	.....
do 25..	do	do	5316	11836	.....	.....	0 965	44 06	.....
do 25..	do	do	5322	11842	.....	.....	0 964	36 4	.....
do 17..	Dr. F. X. Valade	Ottawa	7098	12876	96188	1 017609	0 9463	36 39	43
do 19..	do	do	7106	12884	0 931	Impossi-ble.	0 9236	47 55	55
Mar. 19..	do	do	7114	11852	0 9418	1 0158	0 9286	45 27	52
do 19..	do	do	7116	11854	0 9279	1 0144	0 9167	50 67	58
Jan. 17..	Dr. W. H. Ellis	Toronto	4736	12876	.....	.....	.....	36 1	.....
do 19..	do	do	4744	12884	.....	.....	.....	46 6	.....
do 23..	F. T. Harrison	London	6234	12308	.....	.....	9574	37 82	.....
do 24..	do	do	6235	12311	.....	.....	9644	36 67	.....
Mar. 24..	do	do	6240	11870	.....	.....	9602	36 50	.....
do 24..	do	do	6241	11873	.....	.....	93955	46 81	.....
do 24..	do	do	6242	11881	.....	.....	97784	27 74	.....
Jan. 23..	Prof. E. B. Kenrick	Winnipeg	6588	12308	.....	.....	0 9562	40 53	.....
do 23 ..	do	do	6591	12311	.....	.....	0 9631	38 48	.....
Mar. 15..	do	do	6595	11860	.....	.....	0 9568	39 32	.....
do 16..	do	do	6601	11866	.....	.....	0 9618	37 84	.....
do 18..	do	do	6604	11869	.....	.....	0 9631	36 62	.....

URES—Tabulated Statement—Continued.

UBARB.

Dry Extract. p. c.	Extract Solu- ble in Water. p. c.	Vendor.	Residence.	Observations.
...	...	H. Paxton Baird	Woodstock, N.B.	Adulterated, the alcohol being deficient in strength.
...	...	C. F. Chestnut	Fredericton, N.B.	do do
...	4·85	H. Paxton Baird	Woodstock, N.B.	Extract insoluble in water, 0·20; deficient in proof spirit, 35·32 p. c.
...	4·83	C. F. Chestnut	Fredericton, N.B.	Extract insoluble in water, 0·70; deficient in proof spirit, 20·07 p. c.
3·10	...	W. Brunet & Co.	Quebec	Genuine, but alcoholic strength below that prescribed by B. P.
3·40	...	P. Mathie	do	do do
6·20	...	Dr. St. Jacques	St. Hyacinthe	do do
...	...	J. A. Hart	Montreal	Normal character; unadulterated, but deficient in alcohol.
...	...	Dr. Leduc & Co.	do	Normal character; genuine B. P.
...	...	R. McNichols	do	Ingredients correct for U. S. P., not for B. P.; unadulterated.
...	...	H. R. Gray	do	Ingredients normal; unadulterated, but deficient in alcohol.
3·76	3·50	D. M. Waters	Belleville	Extract insoluble in water, 0·46; ashes, 0·30; deficient in proof spirit, 23·84 p. c.
2·78	2·75	R. Wilson	Cobourg	Extract insoluble in water, 0·03; ashes, 0·17; deficient in proof spirit, 2·91 p. c.
3·828	...	J. Skinner & Co.	Ottawa	Fair product; ashes, 0·135; deficiency in alcohol; proof spirit, B. P., 7·05; deficiency in dilute alcohol, U.S.P., 0·57.
3·79	...	W. A. Jamieson	do	Ashes, 0·010; excess in alcohol; proof spirit, B. P., 2·57; dilute alcohol, U. S. P., 11·23. A very good product with regard to the amount of alcohol contained.
4·71	...	D. M. Waters	Belleville	Is made with weak spirit.
3·4	...	R. Wilson	Cobourg	Genuine.
3·76	...	W. J. Mitchell	Winnipeg	Not made with spirit of B. P. strength, which calls for proof.
4·54	...	Martin, Rosser & Co.	do	do do
3·92	...	J. E. Roy	Quebec	Adulterated by diluting the menstruum with water, as proof spirit is required by B. P.
4·26	...	P. F. Rinfret	do	Pure.
4·10	...	P. Mathie	do	Adulterated, the menstruum having been diluted with over 40 p. c. water.
4·08	...	W. J. Mitchell	Winnipeg	Free from methyl alcohol; appears to have been made with a mixture of equal volumes of U. S. P., alcohol and water, and not with proof spirit; genuine.
4·59	...	Martin, Rosser & Co.	do	do adulterated.
3·99	...	Thos. Clive	Montreal	Genuine.
4·71	...	R. Birks	do	Adulterated, being deficient in alcohol.
4·90	...	A. Dugal	do	do do

APPENDIX E.—INSPECTION OF

TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
					Specific Gravity of Sample.	Specific Gravity of dealcoholised Sample.	Specific Gravity of distillate.	Alcohol by Weight.	Alcohol by Volume.	Proof Spirit.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
March 10	Dr. F. X. Valade....	Ottawa.....	7112	11850	0·8282	1·00032	0·8565	76·67	82·72	91·27
do 10	do	do	7117	11855	0·90907	1·0021	0·9142	54·95	62·79	65·42
do 23	F. T. Harrison.....	London.....	6243	11871	.....	.....	·8270	88·70	.....	161·92
do 23	do	do	6244	11872	.....	.....	·8781	68·83	.....	132·68
do 23	do	do	6245	11880	.....	.....	·8286	87·99	.....	160·96
do 15	Prof. E. B. Kenrick..	Winnipeg....	6594	11859	.....	.....	0·8960	60·88	.....	.....
do 16	do	do	6599	11864	.....	.....	0·8727	69·80	.....	.....

TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
					Specific Gravity of Sample.	Specific Gravity of dealcoholised Sample.	Specific Gravity of distillate.	Alcohol by Weight.	Alcohol by Volume.	Proof Spirit.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
March 10	Dr. F. X. Valade....	Ottawa.....	7115	11853	0·9715	1·01758	0·9567	30·61	36·89	64·65
do 10	do	do	7118	11856	0·96656	1·0073	0·9416	39·00	46·26	81·07
do 23	F. T. Harrison.....	London.....	6250	11877	.....	.....	·9379	49·73	.....	102·99
do 23	do	do	6251	11879	.....	.....	·9525	39·31	.....	82·68
do 16	Prof. E. B. Kenrick..	Winnipeg....	6600	11865	.....	.....	0·9237	49·84	.....	.....
do 18	do	do	6603	11868	.....	.....	0·9562	39·66	.....	.....

ES—Tabulated Statement—Continued.

R.

Vendor.	Residence.	Observations.
H. F. McCarthy...	Ottawa.	U. S. P. alcohol 84·25; deficiency in alcohol; rect. spirit B. P. 8·727; alcohol, U.S.P. 15·75; adulterated.
Shillington & Co ...	do	U. S. P. alcohol 68·15; deficiency in alcohol; rect. spirit B. P. 65·42; alcohol U. S. P. 43·29.
J. E. Roy	Quebec	Unadulterated; a spirit somewhat stronger than required by the pharmacopoeia has been used.
P. F. Rinfret.	do	Adulterated; the menstruum having been diluted with water. It is highly coloured.
A. Larne	do	Unadulterated; a spirit stronger than required by the B. P. has been used.
Picault & Coatan. ...	Montreal.	Adulterated.
A. Robert	do	do

Ashea.	Vendor.	Residence.	Observations.
005	J. Skinner & Co.	Ottawa.	Deficiency in alcohol; proof spirit B. P. 35·21; dilute alcohol, U. S. P. 32·73. One of the worst.
035	Shillington & Co..	do	Deficiency in alcohol; proof spirit B. P. 18·79; dilute alcohol, U.S.P. 14·29; adulterated according to act.
...	A. Larne	Quebec	Pure and of full strength.
...	P. Mathie	do	Adulterated by adding water to menstruum.
...	R. Birks	Montreal	Genuine.
...	S. Lachance	do	do

APPENDIX E.—INSPECTION OF

TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
					Specific Gravity of Sample.	Specific Gravity of dealcoholised Sample.	Specific Gravity of distillate.	Alcohol.		
								By Weight.	By Volume	Proof Spirits.
1893.					p. c.		p. c.	p. c.	p. c.	p. c.
Mar. 10.	Dr. F. X. Valade.	Ottawa. . . .	7113	11851	0.93102	Impossible.	0.9212	48.64	56.44	98.91
do 10.	do ..	do	7119	11857	0.9463	do ..	0.9348	42.38	49.91	87.46
do 18.	Prof. E. B. Kenrick	Winnipeg...	6602	11867	.....	.....	0.9536	38.84	.....	.....

TINCTURE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.	
					Absolute alcohol by Weight.	Residue Dry at 100°C.
1893.					p. c.	p. c.
Mar. 17..	Dr. W. H. Ellis.	Toronto.....	4750	5947	49.05	0.65
do 17..	do	do	4752	5949	38.85	1.89
do 17..	do	do	4754	5951	39.06	4.176

TINCTURE

Mar. 17..	Dr. W. H. Ellis.	Toronto.....	4751	5948	32.52	2.45
do 17..	do	do	4753	5950	23.78	1.99
do 17..	do	do	4755	5952	39.92	1.96

TINCTURE

Mar. 17..	Dr. W. H. Ellis	Toronto	4756	5953	47.23	1.63
do 18..	do	do	4758	5955	36.31	1.15
do 18..	do	do	4760	5957	42.52	1.12

TINCTURE

Mar. 17..	Dr. W. H. Ellis.	Toronto.....	4757	5954	83.74	0.94
do 18..	do	do	4959	5956	50.20	0.34
do 18..	do	do	4763	5960	48.35	0.71

RES—Tabulated Statement—Continued.

Ashes.	Vendor.	Residence.	Observations.
p. c.			
0.083	H. F. McCarthy	Ottawa	Deficiency in alcohol, in proof spirits, B. P. 0.95 per cent; excess in dilute alcohol U. S. P., 6.90 per cent. There is a light deposit at the bottom of the bottle. A good product with respect to the amount of alcohol.
0.78	Abbott & Wootton	do	Deficiency in alcohol, proof spirits B. P. 12.40 per cent, dilute alcohol, U. S. P., 6.86 per cent. Adulterated.
	S. Lachance	Montreal	Adulterated, being deficient in alcohol.

A.

Vendor.	Residence.	Observations
ey	Toronto	Genuine.
Co.	do	Adulterated, according to the Act.
	do	do

J.

ey	Toronto	Adulterated, according to the Act.
	do	Genuine, but the quantity of alcohol is low, therefore it is adulterated according to the Act.
	do	Adulterated, according to the Act.

MBA

Co.	Toronto	Genuine.
son	do	Adulterated, according to the Act.
	do	Genuine.

CUM.

son	Toronto	Genuine.
	do	Has its extract and alcoholic strength low, it is therefore adulterated according to the Act
ott.	do	Made with weak spirits, therefore adulterated.

APPENDIX F.—INSPECTION

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.	
					Moisture.	
1893.					p. c.	p.
April 2....	Dr. J. B. Edwards.....	Montreal.....	5324	11882	46.4	
do 2....	do	do	5325	11883	42.5	
do 2....	do	do	5326	11884	45.6	
do 2....	do	do	5327	11885	43.5	
do 2....	do	do	5328	11886	45.3	
do 2....	do	do	5329	11887	46.2	
do 2....	do	do	5330	11888	44.4	
do 2....	do	do	5331	11889	46.7	
do 10....	do	do	5332	11890	41.5	
do 10....	do	do	5333	11891	45.12	
do 10....	do	do	5334	11892	44.20	
do 10....	do	do	5335	11893	43.1	
do 10....	do	do	5336	11894	43.5	
do 10....	do	do	5337	11895	45.45	
do 10....	do	do	5339	11897	46.10	
do 10....	do	do	5338	11896	46.28	
do 18....	do	do	5340	11901	43.18	
do 18....	do	do	5341	11902	42.17	
do 18....	do	do	5342	11903	44.23	
do 18....	do	do	5343	11904	15.17	
do 18....	do	do	5344	11905	44.92	
do 18....	do	do	5345	11906	44.43	
do 18....	do	do	5346	11907	44.38	
do 18....	do	do	5347	11908	42.67	

APPENDIX G.—INSPECTION OF FEE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.		
					Moisture.	Soluble Phosphoric Acid.	Total Phos.
1893.					p. c.	p. c.	p. c.
May 8	M. Bowman.	Halifax, N. S.	7884	12684	13.11	1.32	9.43
do 8	do	do	7885	12685	16.43	0.75	4.18
do 9	do	do	7886	12686	15.20	.....	20.5
do 10	do	do	7887	12687	16.55	1.00	5.20
do 10	do	do	7888	12688	11.84	.....	20.4
do 19	do	do	7889	12689	11.17	6.64	12.81
do 20	do	do	7890	12690	11.29	0.18	4.20
do 24	do	do	7891	12692	16.97	.....	20.4
do 24	do	do	7892	12693	8.68	2.38	10.06
do 24	do	do	7893	12694	17.51	0.43	4.18
do 24	do	do	7894	12695	23.06	0.78	7.15
do 26	do	do	7895	12696	11.58	3.45	9.03
do 26	do	do	7896	12697	14.12	2.32	7.44
do 27	do	do	7897	12698	9.72	.....	22.8
do 27	do	do	7898	12699	15.48	6.78	11.26
do 27	do	do	7899	12701	6.62	.....	18.4
do 30	do	do	7900	12703	10.29	.....	16.8
do 30	do	do	7901	12704	11.55	7.62	8.13
do 30	do	do	7902	12705	8.14	2.64	13.78
do 30	do	do	7903	12706	10.12	.....	22.8
do 30	do	do	7904	12707	4.41	.....	26.4
do 30	do	do	7905	12708	4.05	.....	26.4
May 31	do	do	7906	12710	12.06	.....	18.4
June 7	do	do	7907	12711	16.01	2.94	7.15
do 7	do	do	7908	12712	14.89	3.36	8.13

Falsified Statement—Continued.

Vendor.	Residence.	Observations.
jun.	Dartmouth, N.S.	Eureka potato. Unadulterated
do	do	Potato phosphate. do
anchard	Truro, N.S.	Bone meal. do
ld & Son	Murry's Siding, Truro.	General fertilizer. do
do	do	Bone meal. do
do	Dartmouth, N.S.	Guano fertilizer. do
n.	Halifax, N.S.	Lobster guano. do
do	do	Ground bone. do
do	do	Eureka phosphate. do
do	Falmouth, N.S.	Potato fertilizer. do
do	do	Fertiliser. do
& Co.	Kentville, N.S.	Superphosphate. do
do	do	Strawberry phosphate. do
nd Citizens Co.	Yarmouth, N.S.	Ground bone. do
do	do	Superphosphate of lime. do
do	do	Bone meal. do
t Co.	Middleton, N.S.	Bone fertilizer. do
do	do	Potato fertilizer. do
do	do	Fruit bone fertilizer. do
do	do	Fine ground bone. do
do	Aylesford, N.S.	Pure bone meal. do
do	do	do do
do	Somerset, N.S.	Ground bone. do
do	Dutch Village, Halifax,	
do	N.S.	Potato phosphate. do
do	do	Apple tree phosphate. do

APPENDIX G.—INSPECTION OF F

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS				
					Moisture.	Phosphoric Acid.			
						Soluble.	Reverted.	Insoluble.	Total.
1892.					p. c.	p. c.	p. c.	p. c.	p. c.
June 14..	Dr. J. B. Edwards..	Montreal..	5223	12143	8 05	4 57	4 12	5 12	13 81
do 14..	do	do	5224	12144	6 85	3 40	0 40	9 76	13 36
do 14..	do	do	5225	12145	5 7			23 54	23 54
do 15..	do	do	5226	12146	3 35	2 30	3 10	6 57	11 97
do 15..	do	do	5227	12147	4 15	1 80	0 44	8 63	10 87
do 15..	do	do	5228	12148	8 25	3 07	1 99	4 93	9 99
do 15..	do	do	5229	12149	7 80	3 99	traces	4 45	8 44
do 16..	do	do	5230	12150	7 00	2 26	0 87	8 38	11 51
do 16..	do	do	5231	12151	4 20	trace.	1 47	16 37	17 84
do 16..	do	do	5232	12152	10 45	1 21	1 21	22 46	24 88
do 16..	do	do	5233	12153	1 1				
do 16..	do	do	5234	12154	3 90	0	1 91	11 52	13 43
do 16..	do	do	5235	12155	6 30	1 85	0	23 21	25 06
do 16..	do	do	5236	12156	4 40	0	0	26 47	26 47
do 16..	do	do	5237	12157	7 70	trace.	0	10 80	10 80

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS				
					Nitrogen as Ammonia.	Phosphoric Acid.			
						Soluble.	Reverted.	Insoluble.	Total.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.
Apr. 27..	Dr. J. B. Edwards..	Montreal..	5348	11909	3 37	8 66		5 37	13 81
do 27..	do	do	5349	11910	3 97	7 35	0 39	3 75	11 51
do 27..	do	do	5350	11911	6 02	6 23	2 84	2 55	11 51
do 27..	do	do	5351	11912	3 18	8 17	0 20	5 70	13 81
do 27..	do	do	5352	11913	3 82	5 48	0 64	5 29	13 81
do 27..	do	do	5353	11914	2 35	5 43		6 46	13 81
May 20..	do	do	5354	11915	14 73	0 40		0 32	13 81
do 20..	do	do	5355	11916	8 90	0 48	1 12	1 92	13 81
do 20..	do	do	5356	11918	2 76	7 52	1 59	2 00	13 81
do 20..	do	do	5357	11919	1 57	4 08	3 91	3 92	13 81
do 20..	do	do	5358	11920	2 45	7 92	1 51	2 72	13 81
do 20..	do	do	5359	11921	4 44	9 72	0 35	2 40	13 81
do 20..	do	do	5360	11922	1 35	8 15	0 96	4 88	13 81
do 20..	do	do	5361	11923	1 03	5 92	2 55	3 84	13 81
do 20..	do	do	5362	11924	4 76	0 48	4 32	17 11	23 67

—Tabulated Statement—Continued.

Nitrate soda.	Vendor.	Residence.	Observations.
p. c.			
	J. A. Bruce.....	Hamilton.....	Bone superphosphate. Unadulterated.
	do	do	Peruvian guano do
	do	do	Pure bone meal do
	W. A. Freeman.....	do	Bone and potash do
	do	do	Sure growth do
	do	do	Potato manure. Unadulterated, but low in phosphate.
	do	do	Early vegetable manure. Unadulterated, but low grade.
	J. A. Simmers.....	Toronto	Sure growth. Unadulterated.
	do	do	Animal fertilizer. Unadulterated ; phosphates largely insoluble.
	do	do	Peruvian guano of low quality.
95.3	Steele Bros.....	do	Unadulterated, nitrate of soda.
	do	do	Bombay bone meal, No. 5. Unadulterated.
	do	do	do No. 4. do
	Wm. Rennie.....	do	Bone meal. Unadulterated.
	do	do	Blood manure. do
	Vendor.	Residence.	Observations.
62	Wm. Evans.....	Montreal.....	Standard fertilizer. Unadulterated.
61	do	do	Special do do
03	do	do	Sure growth. do
88	Brodie & Harvie	do	Standard fertilizer. do
17	do	do	Special do do
88	do	do	Fruit tree do do
81	Montreal Union Abattoir Co.....	do	Blood do do
39	do	do	Tankage do do
09	C. W. Taylor.....	Stanstead.....	Pacific guano. do
25	Lake & Mitchell	do	Reliance fertilizer. do
23	do	do	Victor do do
50	do	do	Royal Canadian. do
4	Robinson & Son.	Waterloo.....	No. 1 fertilizer. do
44	Allen & Taylor.....	do	Capelton superphosphate do
90	Albert Fox.....	Côte St. Paul.....	Bone meal. do

APPENDIX G.—INSPECTION OF FERTILIZERS—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						Vendor.	Residence.	Observations.
					Total Phosphoric Acid.	Soluble in Water.	Reverted.	Insoluble.	Moisture.	Nitrogen as Ammonia.			
					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
1893.													
April 17.	Dr. F. X. Valade.	Ottawa.	7120	12901	29.7414	0.12792	18.26058	11.3529	7.14	1.836	John R. Allen.	Ottawa.	Guano.
do 17.	do	do	7121	12902	10.3935	6.36104	3.86958	0.1599	12.80	6.51	do	do	Food for flowers.
do 17.	do	do	7122	12903	11.3529	8.60282	2.59038	0.1599	8.90	5.6805	do	do	Ammoniated food for flowers.
do 20.	do	do	7123	12904	17.9068	10.5214	2.91038	4.477	9.16	...	H. F. McCarthy.	Smith's Falls.	Superphosphate.
do 20.	do	do	7124	12905	13.59157	0.0362	1.95078	4.6371	12.22	2.278	Standard Fertilizer Co.	do	No. 1 fertilizer.
do 20.	do	do	7125	12906	11.3529	5.40462	1.95078	3.9975	10.52	3.774	do	do	Special fertilizer.
do 20.	do	do	7126	12907	12.3123	4.70650	2.43048	5.1168	10.88	2.6008	do	do	Fruit-tree fertilizer.
do 20.	do	do	7127	12908	12.9519	6.04423	1.79087	5.1168	11.24	2.8682	do	do	Standard fertilizer.
do 21.	do	do	7128	12906	12.47227	6.6452	3.7076	1.1193	13.30	3.128	John A. Bruce & Co.	Hamilton	Ammoniated bone fertilizer.
do 21.	do	do	7129	12907	128.0256	0.7675	16.341	5.9163	6.24	4.515	do	do	Ground-bone fertilizer.
do 22.	do	do	7130	12908	12.6321	7.4833	4.6690	0.4797	15.12	2.533	Tetterington & Pay.	St. Catharines.	Potato fertilizer.
do 22.	do	do	7131	12909	11.193	7.0036	2.430	1.7589	15.94	2.38	do	do	Ammoniated dissolved bone.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Amount of adulteration.								Vendor.	Residence.	Observations.
					Nitrogen.	Calculated as Ammonia.	Phosphoric Acid Soluble in water.	Insoluble.	Reverted.	Total.	Potash.	Moisture.			
1893.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
April 21..	Dr. W. H. Ellis...	Toronto...	4768	12909	4.33	5.26	0.00	3.20	1.73	4.93	2.78	7.30	T. H. Long....	Whitby.....	
do 21..	do	do	4769	12910	3.87	4.68	4.13	3.83	4.96	12.92	7.99	5.46	W. A. Freeman...	Hamilton...	
do 21..	do	do	4770	12911	5.71	6.94	5.33	0.38	5.35	11.06	6.63	12.50	do	do	
do 21..	do	do	4771	12912	4.44	5.41	6.53	1.34	4.58	12.45	5.01	6.52	do	do	
do 21..	do	do	4772	12913	5.09	6.19	4.79	0.77	5.32	10.87	5.67	2.80	do	do	
do 21..	do	do	4773	12914	3.57	4.33	1.80	7.42	9.97	19.19	0.29	5.60	do	do	
do 21..	do	do	4774	12915	1.78	2.17	3.73	1.92	2.15	7.80	1.95	2.80	do	do	
do 21..	do	do	4775	12916	3.97	4.83	5.44	8.32	3.58	11.90	7.93	6.95	do	do	
do 21..	do	do	4776	12917	3.82	4.64	0.26	5.11	17.20	22.52	0.23	7.30	do	do	
do 21..	do	do	4777	12918	3.48	4.23	0.53	14.59	5.35	20.47	0.19	6.25	do	do	
do 21..	do	do	4778	12919	4.33	5.26	0.79	6.14	6.76	13.69	8.32	5.00	do	do	
do 21..	do	do	4779	12920	4.13	5.02	0.00	6.40	6.97	13.37	0.33	5.20	do	do	
do 21..	do	do	4780	12921	4.70	5.71	0.00	14.58	5.89	20.47	0.17	6.35	do	do	
do 21..	do	do	4786	12504	2.75	3.35	7.19	14.46	3.63	25.33	3.18	6.00	J. A. Simmers...	Toronto.....	
do 21..	do	do	4787	12505	5.64	6.86	2.66	1.15	5.65	9.48	3.59	9.90	do	do	

APPENDIX G.—INSPECTION OF FERTILIZERS—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.			Vendor.	Residence.	Observations.
					Moisture.	Total Phos.	Nitrogen.			
					p. c.	p. c.	p. c.			
1892.										
June 14..	Dr. W. H. Ellis...	Toronto...	4658	12143	8.92	13.30	2.95	J. A. Bruce.....	Hamilton	Bone superphosphate.
do 14..	do	do	4659	12144	8.50	14.93	4.30	do	do	Peruvian guano.
do 14..	do	do	4660	12145	5.85	23.49	3.84	do	do	Pure bone meal.
do 15..	do	do	4661	12146	6.66	11.43	3.16	W. A. Freeman..	do	Bone and potash.
do 15..	do	do	4662	12147	8.97	10.71	4.03	do	do	Sure growth.
do 15..	do	do	4663	12148	11.35	9.79	3.12	do	do	Potato manure.
do 15..	do	do	4664	12149	7.32	8.60	3.76	do	do	Early vegetable manure.
do 16..	do	do	4665	12150	9.60	10.94	4.06	J. A. Simmers...	Toronto	Sure growth.
do 16..	do	do	4666	12151	4.90	17.91	5.46	do	do	Animal fertilizer.
do 16..	do	do	4667	12152	9.55	17.78	3.60	do	do	Peruvian guano.
do 16..	do	do	4668	12153	1.80	...	...	Steele Bros.....	do	Nitrate of soda.
do 16..	do	do	4669	12154	4.20	12.73	1.54	do	do	Bombay bone meal, No. 5.
do 16..	do	do	4670	12155	7.10	21.42	3.64	do	do	do do No. 4.
do 16..	do	do	4671	12156	7.50	21.68	3.97	Wm. Rennie.....	do	Bone meal.
do 16..	do	do	4672	12157	8.22	11.4	7.21	do	do	Blood manure.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Moisture.	Water Soluble in Phosphoric Acid.	Citrate.	Insoluble.	Total.	Potash.	Total Nitrogen as Ammonia.	Vendor.	Residence.	Observations.
1893.					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
April 26..	F. T. Harrison.	London, O..	6252	12510	5.25	0.89	3.33	14.84	19.06	...	8.63	A. W. Hamilton	Warkworth, Ont.	Nitrolized Bone Meal.
do 26..	do	do	6253	12511	5.49	0.64	6.32	12.54	19.50	...	3.92	John Pike	Woodstock, Ont.	Ground Bone.
do 26..	do	do	6254	12512	7.67	0.76	8.34	22.40	31.50	...	2.52	do	do	Peruvian Guano.
do 27..	do	do	6255	12513	5.95	1.02	5.40	6.50	12.92	3.44	7.7	John L. Grant & Co.	Ingersol, Ont.	Champion Fertilizer.
do 27..	do	do	6256	12514	8.19	1.28	6.24	9.88	17.40	0.25	9.1	do	do	Ingersol Fertilizer.
do 27..	do	do	6257	12515	3.68	4.73	2.31	5.37	12.41	5.68	4.43	John Tanton & Co.	London, Ont.	Grape Food Fertilizer.
do 27..	do	do	6258	12516	2.28	2.17	3.13	3.40	8.70	1.68	3.50	do	do	Farmers' Pride.
do 28..	do	do	6259	12517	9.37	5.75	3.00	3.45	12.20	3.20	2.46	Can. Chemical Mfg. Co.	do	Challenge Fertilizer.
do 28..	do	do	6260	12518	13.07	7.80	3.88	5.88	17.56	...	...	do	do	Superphosphate Fertilizer.
do 28..	do	do	6261	12519	7.71	4.22	2.31	3.51	10.04	2.20	2.38	do	do	Prolific Brand Fertilizer.
do 28..	do	do	6262	12520	10.7	trace.	5.56	20.08	25.64	...	2.8	John L. Pearce & Co.	do	Bone Meal Fertilizer.
do 28..	do	do	6263	12521	6.86	5.75	2.17	1.28	9.20	...	7.07	do	do	Ammonia Fertilizer.

APPENDIX G.—INSPECTION OF FERTILIZERS—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.										Vendor.	Residence.	Observations.
					Phosphoric Anhydride.					Potassium Oxide.							
					Nitrogen.		Soluble in water.	Reverted.	Insoluble.	Total.	Potassium Oxide.						
					p. c.	p. c.					p. c.	p. c.					
1893.																	
May 4..	E. B. Kenrick	Winnipeg, Man.	6606	10083	2.17	6.19	.....	.....	9.87	4.00	p. c.	p. c.	p. c.	DeB. Carrette, Manager Provincial Chemical Fertilizer Co.	St. John, N. B.	
do 4..	do	do	6606	10084	2.92	4.60	5.82	3.09	13.51	3.58	p. c.	p. c.	p. c.	Jardine & Co.	do		
do 8..	do	do	6607	10085	2.72	4.83	2.57	4.13	11.53	3.28	p. c.	p. c.	p. c.	Horncastle & Co.	do		
do 10..	do	do	6608	10086	3.01	1.48	2.97	8.67	13.12	2.01	p. c.	p. c.	p. c.	Thomas Reid	do		
do 25..	do	do	6609	10087	3.10	6.64	5.12	0.34	12.10	2.69	p. c.	p. c.	p. c.	Inches & Grimmer	St. Stephen, N. B.		
do 25..	do	do	6610	10088	1.86	6.31	3.80	2.28	12.39	4.23	p. c.	p. c.	p. c.	F. E. Rose	do		
do 26..	do	do	6611	10089	1.75	3.85	6.61	2.05	12.51	4.18	p. c.	p. c.	p. c.	Jas. Simonson	Jacksonville, N. B.		
do 26..	do	do	6612	10090	1.20	4.27	3.75	5.37	13.40	2.15	p. c.	p. c.	p. c.	Union Foundry Co.	Woodstock, N. B.		
do 29..	do	do	6613	10091	2.19	3.28	5.76	3.76	7.61	2.72	p. c.	p. c.	p. c.	Geo. Hatt & Sons	Fredericton, N. B.		
do 29..	do	do	6614	10092	2.48	5.87	1.37	3.88	11.12	2.30	p. c.	p. c.	p. c.	W. A. Kerby	do		
do 29..	do	do	6615	10093	1.61	5.09	1.94	4.20	11.23	3.45	p. c.	p. c.	p. c.	D. W. Hogg & Co.	do		
do 30..	do	do	6616	10094	2.22	5.19	1.04	2.39	8.62	3.64	p. c.	p. c.	p. c.	Mills Bros. & Huestis ..	do		

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Specific Gravity.				Vendor.	Residence.	Observations.
					Acetic Acid.	Free Sulphuric Acid.	Solids.	Ash.			
1893.											
July 28.	M. Bowman.	Halifax, N.S.	7909	12718	1.0077	5.12	None.	0.180.03	Forsyth Bros.	Dartmouth, N.S.	White wine vinegar. Unadulterated.
do 28.	do	do	7910	12714	1.0038	2.83	do	0.300.04	Sam'l. Thompson	do	Adulterated, being deficient in acetic acid.
do 28.	do	do	7911	12715	1.0088	4.93	do	0.360.03	James Baxter.	Halifax, N.S.	Unadulterated.
do 28.	do	do	7912	12716	1.0072	4.32	do	0.220.03	Jas. C. Flynn	do	do
do 31.	do	do	7913	12717	1.0058	3.10	0.10	0.250.03	A. L. Doyle & Co.	do	Adulterated, being deficient in acetic acid.
do 31.	do	do	7914	12718	1.0058	3.40	None.	0.160.02	H. W. Wentzell & Co.	do	White wine vinegar. Adulterated, being deficient in acetic acid.
do 31.	do	do	7915	12719	1.0084	4.91	do	0.350.03	Jos. Siteman	do	Pure cider vinegar. Unadulterated.
do 31.	do	do	7916	12720	1.0143	6.26	do	1.130.14	Otis Upham	do	Cider vinegar. Unadulterated.
Aug. 8.	do	do	7917	12721	1.0022	3.38	do	0.030.01	Mrs. E. L. King	Shelbourne, N.S.	White wine vinegar. Adulterated, being deficient in acetic acid.
do 8.	do	do	7918	12722	1.0072	4.29	do	0.290.07	J. A. McGowan	do	White wine vinegar. Unadulterated.
do 8.	do	do	7919	12723	1.0056	3.52	do	0.060.01	McGill Bros.	do	Pure cider vinegar. do
do 9.	do	do	7920	12724	1.0076	4.20	do	0.280.06	J. C. Inness	Liverpool, N.S.	do
do 9.	do	do	7921	12725	1.0056	3.83	do	0.230.04	Jas. E. Bares	do	White wine vinegar. do
do 9.	do	do	7922	12726	1.0070	3.40	do	0.440.06	F. L. Seldon & Co.	do	Apple vinegar. Adulterated, being deficient in acetic acid.
do 11.	do	do	7923	12727	1.0076	3.79	do	0.500.10	A. G. Keiser	Lunenburg, N.S.	Cider vinegar. Unadulterated.
do 11.	do	do	7924	12728	1.0041	3.56	do	0.050.01	Mrs. A. Z. Gates	do	White wine vinegar. do
do 11.	do	do	7925	12729	1.0077	3.42	do	0.610.04	Zwicker & Co.	do	Cider vinegar. Adulterated.

APPENDIX H.—INSPECTION OF VINE

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						
					Specific Gravity.	Total solids in 100 c.c.	Ash per 100 c.c.	Reaction of ash.	Total free acidity in 100 c.c.; c.c. normal soda used.	As normal acetic acid $C_2H_3O_2$.	Total acid free in 100 c.c.; normal soda used.
1893.						p. c.	p. c.		p. c.	p. c.	p. c.
June 19	Dr. J. B. Edwards	Montreal . . .	5363	11927	1·0109	0·382	0·032	Slightly alkaline	103·00	6·18	105·5
do 19	do	do . . .	5364	11928	1·0047	0·209	0·034	Neutral.	45·0	2·70	46·75
do 19	do	do . . .	5365	11929	1·0106	0·371	0·041	do	98·5	5·911	00
do 19	do	do . . .	5366	11930	1·0095	0·054	0·009	Sl. acid.	103·75	6·225	105·5
do 21	do	do . . .	5367	11931	1·0089	0·299	0·045	Neutral.	91·75	5·505	92·5
do 21	do	do . . .	5368	11932	1·0100	0·201	0·025	do	103·5	6·21	104·5
do 21	do	do . . .	5369	11933	1·0167	1·582	0·135	Acid....	114	6·84	106·75
do 21	do	do . . .	5370	11934	1·0091	0·143	0·014	do . . .	99	5·94	96
do 27	do	do . . .	5371	11935	1·0107	0·312	0·04	Neutral.	106	6·39	108·5
do 27	do	do . . .	5372	11936	1·0108	0·374	0·03	Acid....	109	6·54	108
do 27	do	do . . .	5373	11937	1·009	0·276	0·03	do . . .	86·5	5·19	82·5
do 27	do	do . . .	5374	11938	1·0085	0·336	·038	Alkaline	85·5	5·13	87·5
do 27	do	do . . .	5375	11939	1·0084	0·058	·016	Acid....	95·5	5·73	94·25
do 27	do	do . . .	5376	11940	1·0238	4·862	·20	Alkaline	54	3·24	57
do 27	do	do . . .	5377	11941	1·0064	0·198	0·014	Neutral.	90	5·40	91·5

Falsified Statement—Continued.

	Vendor.	Residence.	Observations.
H ₂ SO ₄ .			
.....	Alfred Charpentier	Montreal.....	No deposit, no colour or odour of malt; no mineral acids; adulterated by substitution of saccharine matter for malt.
.....	M. A. Flood.....	do	Contains dead acari and live vibriones in large deposit; adulterated; a sugar vinegar below standard in strength, and unfit for consumption.
.....	A. E. Sennat.....	do	No deposit, but contains lead in solution; adulterated, not being made from grain as officially required.
.....	M. Hodge	do	Wood vinegar from alcohol of normal strength.
.....	E. Elliott	do	A fruit vinegar, no SO ₂ ; metals; traces of iron.
.....	E. Cunningham...	do	Reaction iron a trace; good spirit vinegar.
.....	H. Poirier.....	do	Deposit of fungoid debris in considerable quantity; iron in excess, adulterated by fungoid deposit and strong iron reaction.
.....	F. Filliautault ..	do	Fruit vinegar.
003	J. D. Huot.....	St. Johns, Q..	Adulterated; contains metallic impurities, iron and lead.
007	do	do ..	Unadulterated.
002	E. Leplante.....	do ..	No organism; contains traces of lead and iron; adulterated.
002	H. Foisey.....	do ..	Clear traces of iron; adulterated.
only.	A. B. Bouchard...	Waterloo, Q..	Large impregnation of iron; adulterated.
.....	N. O. Rockwell...	do ..	No organism; adulterated.
0017	H. Hills	do ..	Traces of iron; no organism; adulterated.

APPENDIX H—INSPECTION OF VI

Date.	Name of Analyst.	District.	No of Analyst's Certificate.	No. of Samples.	RESULT OF ANAL.						
					Specific Gravity.	Total Acidity.		Per Cent of Acetic Acid		Mineral acids or difference detract.	
						In Soda..	In glacial Acetic Acid.	In Anhydrous Acetic Acid.	As Anhydrous	Glacial.	
1893.						p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
June 15	Dr. F. X. Valade.	Ottawa...	7132	12922	1.00982	92.00	5.52	4.692	4.6614	5.484	0.0360
do 15	do ..	do	7133	12923	1.01007	86.00	4.386	5.16	4.335	5.10	0.060
do 15	do ..	do	7134	12924	1.0604	76.2	4.572	3.886	3.774	4.44	0.1320
do 15	do ..	do	7135	12925	1.01035	105.6	6.336	5.3856	5.335	6.30	0.0360
do 15	do ..	do	7136	12926	1.01549	86.3	5.178	4.4013	4.289	5.046	0.1320
do 15	do ..	do	7137	12927	1.01095	103.9	6.234	5.2989	5.263	6.192	0.0420
do 15	do ..	do	7138	12928	1.00098	101.3	6.078	5.166	5.1255	6.03	0.0480
do 15	do ..	do	7139	12929	1.00826	77.6	4.656	3.9576	3.9576	4.656	0.0
do 15	do ..	do	7140	12930	1.02954	107.7	6.462	5.4927	4.957	5.832	0.630
do 15	do ..	do	7141	12931	1.0085	80.7	4.842	4.115	4.1055	4.830	0.012
do 15	do ..	do	7142	12932	1.01081	125.25	7.515	6.38775	6.3597	7.482	0.073
do 15	do ..	do	7143	12933	1.01009	88.95	5.337	4.53645	4.5135	5.31	0.027

culated Statement—Continued.

	Phosphoric Acid in ashes.	Dry Extract. p.c.	Glucose.	Vendor.	Residence.	Observations.
..	Large quantity	0.388	Quantity..	Kennedy & Co..	Ottawa..	Up to standard in acetic acid.
nt.	do ..	0.680	Small quantity	do ..	do ..	Slightly below standard.
..	do ..	2.248	Very large quantity	J. Kavangh....	do ..	Below standard in acetic acid.
..	do ..	0.256	Large quantity	do ..	do ..	Above standard in acetic acid.
nt.	do ..	2.028	Very large quantity	C. Stratton. ...	do ..	Almost up to B. Ph. standard.
..	do ..	0.784	Quantity..	do ..	do ..	Above standard in acetic acid.
..	Small quantity	0.152	Traces....	F. Currie.....	do ..	Above the B.Ph. standard in acetic acid.
..	Very small quantity	0.240	...	G. J. Millar....	do ..	Below B. Ph. standard in acetic acid.
nt.	Large quantity	4.772	Enormous quantity	J. N. Fortin....	do ..	Above B. Ph. standard in acetic acid.
..	Quantity..	0.280	Small quantity	do ..	do ..	Slightly below standard in acetic acid.
..	do ..	0.364	do ..	W. Millar	do ..	Above standard in acetic acid.
..	Very small quantity	0.448	do ..	M. Iliff	do ..	Up to B. Ph. standard in acetic acid.

APPENDIX H.—INSPECTION OF VINEGAR—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				Vendor.	Residence.	Observations.
					Specific Gravity.	Acetic Acid.	Free and Mineral Acids.	Solids dry at 98°C.			
1893.						p. c.	p. c.	p. c.			
June 15..	F. T. Harrison..	London, Ont..	6264	12522	1.0092	5.83	None.	.307	C. A. Perkins.....	Barrie, Ont.	Vinegar, White Wine, XXX; extract reduces Fehling solution; is not soluble in alcohol; not white wine.
do 15..	do ..	do ..	6265	12523	1.0142	4.58	do	1.977	R. A. Dutton.....	do ..	Cider Vinegar; the extract resembles burnt sugar; of doubtful quality.
do 15..	do ..	do ..	6266	12524	1.0085	5.17	do	.178	James Fair.....	do ..	White Wine, XXX; the extract is not soluble in alcohol; slightly reduces Fehling; not made from wine.
do 16..	do ..	do ..	6267	12525	1.0180	4.25	do	2.515	Jas. Haywood	Orillia, Ont.	XXX Cider Vinegar; the extract contains malic acid and otherwise resembles cider vinegar; genuine.
do 16..	do ..	do ..	6268	12526	1.0090	5.41	do	.257	John Northway.	do ..	XXX White Wine; the extract not soluble in alcohol; it reduces Fehling's solution; not made according to R.P.
do 16..	do ..	do ..	6269	12527	1.00755	4.90	do	.263	Thos. Mulcahy.....	do ..	X Vinegar; extract not soluble in alcohol; it reduces Fehling; not genuine malt vinegar according to R. Ph.
do 17..	do ..	do ..	6270	12528	1.0074	4.83	do	.194	Henry Longway ...	Alliston, Ont.	XX; the extract is gummy and not soluble in alcohol; reduces Fehling slightly; not genuine according to B. Ph.
do 17..	do ..	do ..	6271	12529	1.00785	4.67	do	.248	H. W. Wright.....	do ..	XX Vinegar; the extract reduces Fehling solution and is not soluble in alcohol; not genuine according to R. Ph.
do 19..	do ..	do ..	6272	12530	1.0122	5.306	do	.968	C. J. McRae.....	Staynor, Ont.	XX Vinegar; taste, odour and reaction of extract resembles burnt sugar; not cider vinegar.

do	20..	do	..	do	..	6274	12532	1.0091	5.408	do	.198	E. Y. Godfrey.....	do	....	Fehling solution and is not soluble in alcohol; taste of burnt sugar; not genuine according to B. Ph. Fehling Vinegar; the extract reduces Fehling solution and is not soluble in alcohol; taste of burnt sugar; not genuine according to B. Ph.
do	20..	do	..	do	..	6275	12533	1.0076	4.584	do	.198	E. Y. Godfrey.....	do	....	Fehling solution and is not soluble in alcohol; taste of burnt sugar; not genuine according to B. Ph.

APPENDIX H.—INSPECTION OF VINEGAR—Tabulated Statement—Continued.

Date.	Name of Analyst.	District.	No. of Analyst's Certif. cate.	No. of Sample.	RESULT OF ANALYSIS.						Vendor.	Residence.	Observations.
					Specific Grav- ity.	Acetic Acid.	Total Solids.	Ash.	Free Mineral Acids.	Metals.			
					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
1893.													
June 20..	Dr. W. H. Ellis.	Toronto	4781	12934	1.013	5.46	1.04	0.02	0.00	0.00	W. G. Cook.	Toronto	
do 20..	do	do	4782	12935	1.032	3.96	7.63	0.35	0.00	Iron.	do	do	
do 20..	do	do	4783	12936	1.012	4.33	2.10	0.29	0.00	do	Mrs. W. R. Hodgson.	do	
do 20..	do	do	4784	12937	1.010	4.38	0.71	0.08	Trace.	0.00	G. W. Urmy	do	
do 20..	do	do	4785	12938	1.009	4.70	0.26	0.01	0.00	0.00	W. Thompson	do	
do 20..	do	do	4786	12939	1.015	4.40	5.18	0.02	0.00	0.00	P. Macdonald.	do	
do 20..	do	do	4787	12940	1.010	6.07	0.20	0.03	0.00	0.00	do	do	
do 21..	do	do	4788	12941	1.006	6.65	0.13	0.03	0.00	0.00	— Lockhart & Co.	do	
do 21..	do	do	4789	12942	1.015	4.56	2.19	0.22	0.00	0.00	do	do	
do 21..	do	do	4790	12943	1.009	5.67	0.20	0.02	0.00	0.00	W. Wilson.	do	
do 21..	do	do	4791	12944	1.017	4.25	2.33	0.39	0.00	Iron.	do	do	
do 21..	do	do	4792	12945	1.009	7.20	0.33	0.02	0.00	0.00	do	do	
do 21..	do	do	4793	12946	1.010	5.75	0.25	0.14	0.00	0.00	A. W. Carrick	do	
do 21..	do	do	4794	12947	1.011	6.46	0.32	0.03	Trace.	0.00	J. F. Gibson	do	
do 21..	do	do	4795	12948	1.013	3.59	2.52	0.32	None.	Iron.	F. J. Benjamin	do	

Date.	Name of Analyst.	District.	No. of Analytical Cases.	No. of Sample.	Specific Gravity.			Acetic Acid.		Free Mineral Acids.		Solids, dried at 100°C.		Ash.		Copper.		Lead.		Vendor.	Residence.	Observations.
					p	d	c	p	d	p	d	p	d	p	d	p	d	p	c			
1893.																						
June 20.	E. B. Kenrick	Winnipeg, Man.	6617	12313	1.0151	7.76	none.	0.93	0.09	trace.	trace.	0.93	0.09	0.09	0.09	0.09	0.09	0.09	0.09	Hodges & Co.	Winnipeg, Man.	do
do 20.	do	do	6618	12314	1.0083	5.30	do	0.21	0.03	do	trace.	0.21	0.03	0.03	0.03	0.03	0.03	0.03	0.03	Hunter & Co.	do	do
do 20.	do	do	6619	12315	1.0189	5.06	do	2.92	0.31	do	none.	2.92	0.31	0.31	0.31	0.31	0.31	0.31	0.31	J. Caspell.	do	do
do 20.	do	do	6620	12316	1.0081	4.31	do	0.37	0.07	do	trace.	0.37	0.07	0.07	0.07	0.07	0.07	0.07	0.07	T. E. Williams.	do	do
do 20.	do	do	6621	12317	1.0100	5.23	do	0.33	0.06	do	trace.	0.33	0.06	0.06	0.06	0.06	0.06	0.06	0.06	W. D. Johnson.	do	do
do 20.	do	do	6622	12318	1.0097	5.23	do	0.48	0.05	do	trace.	0.48	0.05	0.05	0.05	0.05	0.05	0.05	0.05	Hunter & McDonald	do	do
do 20.	do	do	6623	12319	1.0167	3.17	do	3.12	0.45	do	none.	3.12	0.45	0.45	0.45	0.45	0.45	0.45	0.45	Blackwood Bros.	do	do
do 20.	do	do	6624	12320	1.0253	3.15	do	4.33	0.61	do	trace.	4.33	0.61	0.61	0.61	0.61	0.61	0.61	0.61	do	do	do
do 20.	do	do	6625	12321	1.0074	4.28	do	0.20	0.03	do	trace.	0.20	0.03	0.03	0.03	0.03	0.03	0.03	0.03	Home & Thompson.	do	do
do 20.	do	do	6626	12322	1.0142	7.30	do	0.87	0.06	do	trace.	0.87	0.06	0.06	0.06	0.06	0.06	0.06	0.06	Stephen Harvey	do	do
do 20.	do	do	6627	12323	1.0081	4.87	do	0.33	0.06	do	trace.	0.33	0.06	0.06	0.06	0.06	0.06	0.06	0.06	R. Gibson.	do	do
do 20.	do	do	6628	12324	1.0107	3.87	do	1.13	0.11	do	trace.	1.13	0.11	0.11	0.11	0.11	0.11	0.11	0.11	F. Henry.	do	do

APPENDIX I.

BULLETIN No. 32.—MILK—1892.

Esq.,
Commissioner of Inland Revenue.

I submit herewith a table showing the results of analysing 188 samples of milk which were collected in August, September and October of last year. The delay in publishing these has been caused by pressure of other work, and by my absence from departmental business. I have, nevertheless, to recommend the publication of the table because of the information it contains, both with reference to the results of the analyses and to those obtained in this laboratory from the same samples. It is to be noted that there is, in general, substantial agreement between the two analyses. In some cases there are differences which I am inclined to ascribe to want of care on the part of one or two food inspectors, who may not in all cases have properly mixed the samples before dividing it into the three portions as required by law.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

March, 1893.

RESULTS of the Examination of 188 Samples of Milk.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		<i>Halifax, N. S.</i>						
Sept. 14..	12601	W. H. Blois, Richmond.	87.97 87.90	3.49 3.63	8.54 8.47	12.03 12.10	1.0308	Genuine.
do 14..	12602	Crofton Dickey, Agricola Street.	87.86 87.28	4.31 4.56	8.33 8.16	12.64 12.72	1.0296	do
do 14..	12603	Alexander Bond, 35 Kaye Street.	85.94 86.27	5.37 5.15	8.69 8.58	14.06 13.73	1.0292	do
do 14..	12604	A. W. Archibald, Moran Street.	87.25 87.33	4.00 4.07	8.75 8.60	12.75 12.67	1.0315	do
do 14..	12605	Chas. Kidston, Liverpool Road.	88.59 88.58	3.24 3.30	8.17 8.12	11.41 11.42	1.0301	Below average.
do 14..	12606	David Aikenbread, 59 Duffus Street.	88.66 85.81	4.65 5.46	8.69 8.73	13.34 14.19	1.0305	Genuine.
do 14..	12607	Flavin and Stay.	88.72 87.28	2.69 4.30	8.59 8.42	11.28 12.72	1.0317	Partly skimmed.
do 14..	12608	William Marks, Preston Road.	86.52 86.42	4.35 4.41	9.13 9.17	13.48 13.58	1.0325	Genuine.
		<i>Acadia Mines, N. S.</i>						
do 15..	12609	Robert Dill, Great Village.	87.22 87.96	3.85 3.84	8.93 8.18	12.78 12.02	1.0320	do
do 15..	12610	Ivan Patriquin.	87.96 88.85	2.96 2.82	9.08 8.33	12.04 11.15	1.0331	Below average. Partly skimmed.

do	17	J. E. Page & Sons.....	87 26	4 06	8 68	12 74	1 0308	Watered. Abnormal.
		<i>Springhill, N.S.</i>						
do	20	Alex. Stewart.....	87 32	3 79	8 89	12 68	1 0319	Genuine.
			87 35	3 93	8 72	12 65		
do	20	L. McNutt.....	87 70	3 65	8 05	12 30	1 0315	do
			89 50	1 75	8 75	10 50		
do	20	E. A. Bent.....	87 25	3 89	8 86	12 75	1 0315	do
			87 30	3 95	8 75	12 70	1 0357	
		<i>Parrsboro', N.S.</i>						
do	22	Silas Newcomb.....	87 65	3 23	9 12	12 35	1 0325	Below average.
			89 30	1 98	8 72	10 70		
do	22	Jas. Mason.....	88 89	2 67	8 44	11 11	1 0310	Partly skimmed.
			89 15	2 75	8 10	10 85		
do	22	Thompson Kipping.....	87 70	3 32	8 98	12 30	1 0326	Below average.
			88 50	3 23	8 27	11 50		
do	22	Martin Gavin.....	87 69	3 32	8 99	12 31	1 0328	do
			88 05	3 75	8 20	11 95		
		<i>Windsor, N. S.</i>						
do	24	T. C. Shaw, P. O. Hantsport.....	87 49	4 46	8 05	12 51	.....	Below average in solids, not fat.
			87 55	4 73	7 72	12 45	.....	Abnormal.
do	24	John Millar.....	87 96	3 35	8 69	12 04	1 0135	Below average.
			88 35	3 33	8 32	11 65		
do	24	Rooney Bros., grocers.....	87 25	3 79	8 95	12 74	.....	Genuine.
			87 70	3 93	8 37	12 30		
do	24	Robie W. Marns.....	88 07	2 82	9 11	11 93	1 0338	Partly skimmed.
			88 30	2 89	8 88	11 70	1 0338	

RESULTS of the Examination of Samples of Milk—Continued.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.								
Sept. 24..	12626	Henry Maasner.....	87.53 87.44	3.32 3.40	9.15 9.16	12.47 12.56	1.0332 1.0338	Below average in fat.
		<i>Halifax, N.S.</i>						
do 29..	12627	Wm. Forsyth, Grafton St.....	87.35 87.18	3.92 3.97	8.73 8.85	12.65 12.82	1.0312 1.0316	Genuine.
do 29..	12628	P. W. Carew, 14 Argyle St.....	88.28 88.20	3.10 3.12	8.62 8.68	11.72 11.80	1.0313 1.0316	Below average. Slightly skimmed.
do 29..	12629	Jas. McDonald, 24 Blowers St.....	86.59 86.75	4.66 4.62	8.75 8.63	13.41 13.25	1.0308 1.0316	Genuine.
do 29..	12630	Jas. McDonald, 512 Upper Water St....	87.84 88.00	3.34 3.27	8.82 8.73	12.16 12.00	1.0321 1.0316	Below average.
do 29..	12631	Laughlin McDonald, 404 Upper Water St.....	88.68 88.64	2.27 2.34	9.05 9.02	11.32 11.36	1.0334 1.0335	Partly skimmed.
do 29..	12632	Miss B. Cummings, 5 Blowers St.....	87.79 87.73	2.80 2.91	9.41 9.36	12.21 12.27	1.0343 1.0344	do
do 29..	12633	Mrs. M. Smith, 28 Granville St.....	88.38 88.33	2.77 2.80	8.85 8.87	11.62 11.67	1.0322 1.0326	do
do 29..	12634	Miss Renner, Market wharf.....	87.59 87.65	2.99 2.97	9.42 9.38	12.41 12.35	1.0341 1.0344	Below average in fat. Slightly skimmed.
Oct. 4..	12635	John Elliott, Coal Harbour.....	86.30 86.28	4.56 4.49	9.14 9.23	13.70 13.72	1.0323 1.0333	Genuine.
do 4..	12636	Mrs. J. Ryan, Gerrish St.....	87.23	4.07	8.70	12.77	1.0319	do

do	5..	12639	Amos Geizer, Dutch Village.....	86.99 86.88	4.08 4.09	8.93 9.03	13.01 13.12	1.0318 1.0329	Genuine.
do	5..	12640	Thos. McIrath, Oxford Street.....	86.71 86.78	4.23 4.17	9.06 9.05	13.29 13.22	1.0314 1.0322	do
do	5..	12641	Church of England Coffee Rooms.....	87.74 87.63	3.30 3.25	8.96 9.12	12.26 12.37	1.0323 1.0329	Below average.
do	5..	12642	Geo. L. Flawn, Granville Street.....	86.57 86.48	4.35 4.32	9.08 9.20	13.43 13.52	1.0323 1.0329	Genuine.

(The first line in the case of each of the foregoing sample shows the results reported by Mr. Bowman, official analyst, Halifax, N.S. The second line shows the analysis by T. Macfarlane, Chief Analyst, Ottawa.

Sept.	6..	11728	<i>Quebec.</i> Mrs. John Donovan, 27 Conroy Street.....	88.30 87.54	3.30 3.56	9.40 8.90	12.70 12.46	1.035 1.0317	Under average.
do	6..	11729	Joseph Gingras, 240 D'Aiguillon Street.....	87.40 87.85	3.00 3.20	9.60 8.95	12.60 12.15	1.0355 1.0327	do
do	6..	11730	Elzéar Gineau, D'Aiguillon Street.....	86.80 87.06	4.10 4.44	9.10 8.50	13.20 12.94	1.032 1.0296	Good.
do	6..	11731	C. Carpenter, 264 D'Aiguillon Street.....	88.00 88.15	2.60 3.08	9.40 8.77	12.00 11.85	1.029 1.0317	Adulterated; partly skimmed. Slightly skimmed.
do	6..	11732	George Dubuc, 217 D'Aiguillon Street.....	86.00 86.18	4.50 4.72	9.50 9.10	14.00 13.82	1.032 1.0306	Good.
do	6..	11733	Jean Guynon, 266 D'Aiguillon Street.....	87.00 87.18	3.60 3.97	9.40 8.85	13.00 12.82	1.031 1.0317	do
do	6..	11734	P. Gilbert, 149 Latourville Street.....	87.80 88.20	3.00 3.50	9.20 8.30	12.20 11.80	1.029 1.030	Under average.
do	6..	11735	Augustin Langlois, 59 St. Luc Street.....	86.80 87.10	3.40 3.93	9.80 8.97	13.20 12.90	1.030 1.0328	Good.
do	6..	11736	Mrs. M. A. Gosselin, 117 Richelieu Street.....	87.10 88.20	3.00 2.97	9.90 8.83	12.90 11.80	1.030 1.0328	do Slightly skimmed.

RESULTS of the Examination of Samples of Milk—Continued.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		<i>Quebec—Concluded.</i>						
Sept. 6..	11737	Joseph Samson, St. Joseph de Lévis.....	88.80 89.06	1.00 1.97	10.20 8.97	11.20 10.94	1.030 1.034	Skimmed.
do 7..	11738	M. Langlois, Richelieu Street.....	87.00 87.52	3.50 3.74	9.50 8.74	13.00 12.48	1.030 1.0331	Good.
do 7..	11739	D. Langlois, 227 D'Aiguillon Street.....	86.50 87.20	4.10 4.03	9.40 8.77	13.50 12.80	1.0284 1.0322	do
do 7..	11740	Widow F. Faucher, 252 D'Aiguillon Street.....	86.50 87.08	4.30 4.18	9.20 8.74	13.50 12.92	1.029 1.0322	do
do 7..	11741	O. Dupuis, Olivier Street.....	87.30 88.80	3.40 2.46	9.50 8.74	12.70 11.20	1.030 1.0305	Under average.
do 7..	11742	E. Jobin, 190 Richelieu Street.	87.40 88.25	3.34 3.33	9.26 8.42	12.60 11.75	1.0289 1.0305	do
do 7..	11743	M. Durand, St. Ambroise... ..	86.40 87.07	4.20 4.13	9.40 8.80	13.60 12.93	1.0308 1.0322	Good.
do 7..	11744	Mrs. O. Borege Samson. ..	89.00 89.53	2.26 0.95	8.74 9.52	11.00 10.47	1.034 1.0371	Partly skimmed. Completely skimmed.
do 7..	11745	A. Ouimet, Richelieu Street.	87.30 87.68	3.30 3.57	9.40 8.75	12.70 12.32	1.0283 1.0316	Good.
do 7..	11746	F. Faugy, St. Foye Road	86.00 86.40	4.34 4.24	9.66 9.36	14.00 13.60	1.0313 1.0324	Good.
do 7..	11747	John Faugy, 224 D'Aiguillon.	86.80 87.30	3.70 3.85	9.50 8.85	13.20 12.70	1.0300 1.0325	do

(The first line in the case of each of the foregoing samples shows the results reported by Dr. M. Fiset, official analyst, Quebec. The second line shows the analysis by T. Macfarlane, Chief Analyst, Ottawa).									
do	8..	11751	Mrs. Genest, Finlay Market.....	87.20 87.56	3.76 4.46	8.63 8.81	12.39 13.27	1.0290 1.0310	do
do	8..	11752	F. Langlois, 293 Richelieu.....	86.60 88.91	2.64 3.01	7.06 6.81	9.70 9.82	1.0287 1.0327	do
do	8..	11753	G. Beupré, 251 Richelieu St.....	86.59 87.00	3.71 3.70	9.70 9.30	13.41 13.00	1.0303 1.0329	do
<i>Montreal.</i>									
Aug.	30..	11701	C. Duncan, 1145 St. James St	87.61 86.73	3.76 4.46	8.63 8.81	12.39 13.27	1.0323 1.0314	Genuine.
do	30..	11702	Mrs. Ryan, Petite Côte	90.3 90.18	2.64 3.01	7.06 6.81	9.70 9.82	1.0284 1.025	Adulterated by addition of water
do	30..	11703	Hubert Gratton, Robin St., Mile End	90.23 88.70	2.57 3.43	7.20 7.87	9.77 11.30	1.0274 1.0284	do Watered.
do	30..	11704	Archibald Drummond, Petite Côte	87.79 87.60	3.53 3.51	8.63 8.89	12.21 12.40	1.0323 1.0331	Genuine.
do	30..	11705	Joseph Nadeau, 283 Maisonneuve St.	88.86 88.33	3.10 3.27	8.04 8.40	11.14 11.67	1.03186 1.0306	Probably diluted. Under average.
do	30..	11706	A. Blackmore, Outremont	87.37 87.12	3.98 3.99	8.65 8.89	12.63 12.88	1.03294 1.032	Genuine.
do	30..	11707	Ernest Cousins, 90½ St. Charles Boromée.....	87.19 86.83	4.27 4.51	8.54 8.66	12.81 13.17	1.03174 1.0318	do
do	30..	11708	F. Hobbs, Côte St. Laurent	87.39 87.12	4.26 4.19	8.35 8.69	12.61 12.88	1.03145 1.0306	do
do	30..	11709	David Gascon, Côte St. Michel.....	86.74 86.54	4.45 4.66	8.81 8.80	13.26 13.46	1.03213 1.0316	do
do	31..	11710	Médéric Boivin, Côte St. Paul.....	88.66 88.44	3.23 3.44	8.11 8.12	11.34 11.56	1.0287 1.0308	do Under average.

RESULTS of the Examination of Samples of Milk—Continued.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		<i>Montreal—Concluded.</i>						
Aug. 31..	11711	Win. Sinnemon, Point aux Tremble	88.77	2.88	8.35	11.23	1.0298	Deficient in cream.
do 31..	11712	Napoléon Deschamps, 610½ St. Lawrence.....	88.12	3.09	8.79	11.88	1.0316	Slightly skimmed.
do 31..	11713	M. Corbeille, St. Leonard	87.72	3.38	8.90	12.28	1.0325	Genuine.
do 31..	11714	J. H. Sutton, Sault au Recollet.	87.20	3.56	9.24	12.80	1.0239	do
do 31..	11715	C. Coderre, 129 St. Urbain.	87.55	4.08	8.37	12.45	1.0275	do
do 31..	11716	T. Cluff, 6 Imperial Ave.	87.18	4.27	8.55	12.82	1.0308	do
Sept. 1..	11717	Geo. Vernon, 495 Seigneurs Street.....	88.11	3.70	8.19	11.89	1.0284	do
Aug. 30..	11718	F. McArthur, 97 St. Félix Street.....	87.43	4.10	8.47	12.57	1.031	Sour.
do 30..	11719	J. and S. Tinning, 96 Victoria Street	88.76	3.30	7.94	11.24	1.0308	Sour.
do 30..	11720	Louis Perrier, Stewart Street, Mile End	87.75	3.87	8.38	12.25	1.0308	Sour.
do 30..	11721	John Cuddy, St. Laurent, P.Q.	88.14	3.19	8.67	11.86	1.0329	Doubtful.
do 30..	11722	Geo. Vernon, 495 Seigneurs Street.....	88.80	2.65	8.55	11.20	1.0302	Adulterated by removal of cream.
do 30..	11723	F. McArthur, 97 St. Félix Street.....	88.60	2.52	8.88	11.40	1.0325	Skimmed.
do 30..	11724	J. and S. Tinning, 96 Victoria Street	88.02	3.26	8.62	11.98	1.0301	Genuine.
do 30..	11725	Louis Perrier, Stewart Street, Mile End	87.53	3.55	8.92	12.47	1.0325	do
do 30..	11726	John Cuddy, St. Laurent, P.Q.	87.17	4.17	8.66	12.88	1.0312	do
do 30..	11727	Louis Perrier, Stewart Street, Mile End	86.86	4.27	8.87	13.14	1.0318	do
do 30..	11728	John Cuddy, St. Laurent, P.Q.	88.04	2.72	8.64	11.86	1.0306	Cream below average.
do 30..	11729	John Cuddy, St. Laurent, P.Q.	88.20	2.66	8.59	11.80	1.0320	Skimmed.
do 30..	11730	John Cuddy, St. Laurent, P.Q.	88.20	3.21	8.59	11.80	1.0302	Genuine.
do 30..	11731	John Cuddy, St. Laurent, P.Q.	88.20	3.18	8.59	11.80	1.032	Genuine.

do	30..	11725	Louis Beaubin, Autremont, P.Q.	87.66 87.47	3.62 3.69	8.72 8.94	12.34 12.53	1.0363 1.0329	do
do	30..	11726	Arthur Gasmin, St. Laurent, P.Q.	86.81 86.47	4.02 4.15	9.17 9.38	13.19 13.53	1.0336 1.0339	do
do	30..	11727	R. Robertson, St. Vincent de Paul.	87.76 87.42	4.06 4.03	8.18 8.56	12.24 12.58	1.03909 1.0392	do
do	9..	11754	Arthur Rochette, 119 Erebuef St.	86.23 85.83	5.02 5.00	8.75 9.17	13.77 14.17	1.0332 1.0329	do
do	9..	11755	Arthur Cleary, Logue Point.	87.72 87.68	4.11 3.73	8.17 8.59	12.28 12.32	1.0392 1.031	do
do	9..	11756	F. X. Richer, Fortin Street, Mile End.	88.60 87.30	2.92 2.77	8.48 8.93	11.40 11.70	1.0334 1.0332	Under average of cream. Skimmed.
do	9..	11757	S. Laconcier, 28 Fullman Street.	87.39 87.40	4.21 3.83	8.40 8.77	12.61 12.60	1.03135 1.032	Genuine.
do	9..	11758	W. H. Griffith.	88.16 87.88	3.31 3.28	8.53 8.84	11.84 12.12	1.0322 1.032	do
do	9..	11759	Auguste Marthe, Sault au Recollet.	86.68 86.45	4.86 4.86	8.46 8.69	13.32 13.56	1.0392 1.031	do
do	9..	11760	François Deguire, St. Laurent, P.Q.	87.21 86.80	4.35 4.15	8.44 9.05	12.79 13.20	1.0312 1.0322	do
do	9..	11761	John A. Monteith, Verdon, P.Q.	87.55 87.42	3.81 3.76	8.64 8.82	12.45 12.58	1.0312 1.032	do
do	9..	11762	Wm. Lacken, 102 St. Felix Street.	87.40 87.06	4.02 4.00	8.58 8.92	12.60 12.92	1.0322 1.0324	do

(The first line shows results by Dr. Edwards, official analyst, Montreal. The second by T. Macfarlane.)

do	22..	12170	<i>Ottawa.</i> R. Bayne, Merivale P.O.	87.46 87.80	3.70 3.73	8.84 8.47	12.54 12.20	1.0309 1.0312	Genuine.
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Results of the Examination of Samples of Milk—Continued.

Date of Collection	No. of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		Ottawa—Concluded.						
Aug. 22..	12171	Robt. McGee, Skead's Mills.....	81.66 86.38	4.89 4.97	13.46 8.65	18.35 13.62	1.0318 1.032	Genuine.
do 22..	12172	E. Honeywell, Skead's Mills.....	86.54 88.28	3.15 3.07	8.31 8.65	11.46 11.72	1.030 1.0299	Probably watered. Under average.
do 22..	12173	A. Christie, Cumming's Bridge.....	87.98 88.26	2.88 2.72	9.14 9.02	12.02 11.74	1.0294 1.0289	Partly skimmed.
do 22..	12174	J. Caldwell, City View.....	86.39 86.80	4.63 4.53	8.98 8.67	13.61 13.20	1.0306 1.0309	Genuine.
do 22..	12175	Geo. Hunt, Cummings' Bridge.....	87.00 87.41	3.73 3.72	9.27 8.87	13.00 12.59	1.0319 1.0323	do
do 22..	12176	A. Scott, P. O., Ottawa.....	87.78 88.03	3.16 3.03	9.06 8.94	12.22 11.97	1.0317 1.032	Below average.
do 22..	12177	B. Crosswell, Montreal Road.....	85.94 86.12	4.89 4.92	9.17 8.96	14.06 13.88	1.0299 1.0309	Genuine.
do 23..	12178	Jas. McEwan, Hawthorne.....	87.21 87.30	3.75 3.73	9.04 8.97	12.79 12.70	1.0327 1.033	do
do 23..	12179	Swan Bros., City View.....	87.18 87.33	3.74 3.53	9.06 9.14	12.82 12.67	1.0322 1.0327	do
do 23..	12180	K. Bayne, Merivale P. O.	86.57 86.66	4.57 4.39	8.86 8.96	13.43 13.34	1.0317 1.0317	do
do 23..	12181	J. Sorley, Cummings' Bridge.....	87.92 88.11	3.50 3.37	8.58 8.52	12.08 11.89	1.0299 1.0309	do

do	24..	12185	Wm. Warnock, Montreal Road	88.59 88.20	3.50 3.50	7.96 8.30	11.41 11.80	1.030 1.0309	Fair.
do	24..	12186	R. Reid, Hintonburgh	87.62 87.36	4.02 4.04	8.36 8.60	12.38 12.64	1.0299 1.0302	Genuine.
do	24..	12187	Wm. Gorman, Hawthorne P. O	87.08 86.78	4.06 4.09	8.86 9.13	12.92 13.22	1.0322 1.0322	do
do	24..	12188	G. Dowler, Billings Bridge	82.17 82.15	9.70 9.58	8.13 8.27	17.83 17.85	1.0268 1.0264	Partly cream.
do	24..	12189	R. Honeywell, City View	87.69 87.62	3.44 3.56	8.87 8.82	12.31 12.38	1.032 1.0322	Below average.
do	25..	12190	J. H. Gervan, 166 Bank street	87.81 86.68	3.78 4.20	8.41 9.12	12.19 13.32	1.0306 1.0306	(Genuine.
do	25..	12191	E. Edwards, Maria St.	88.19 87.83	3.53 3.77	8.28 8.40	11.81 12.17	1.031 1.0312	do
do	25..	12192	F. Currie, 247 Lyon St.	87.54 88.05	3.85 3.03	8.61 8.42	12.46 11.96	1.0306 1.0306	do
do	25..	12193	J. Hale, 222 Division St.	87.06 87.40	3.32 3.96	9.13 8.64	12.96 12.60	1.0312 1.0312	do
do	25..	12194	H. J. Bailey, Wellington St.	87.52 86.98	3.83 3.97	8.65 9.05	12.48 13.02	1.0317 1.0317	do
do	25..	12195	Thos. White.....	86.78 86.68	4.20 4.20	9.02 9.12	13.22 13.32	1.0322 1.0317	do

(The first line shows results by Dr. Valade, official analyst, Ottawa. The second by T. Macfarlane.)

		<i>Toronto.</i>					
Sept. 13..	12801	J. S. Hamilton, 129½ Moore St.....	87.56 87.65	3.32 3.25	9.12 9.10	12.44 12.36	. . . . . Below average in fat.
do 13..	12802	J. Good, 217 Shaw St.....	88.16 88.36	3.00 2.91	8.84 8.73	11.84 11.64	..... Low in fat

Results of the Examination of Samples of Milk.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
		<i>Toronto—Continued.</i>						
Sept. 13..	12803	C. C. Crowhurst, 206 Grange Ave.	87.01 86.98	3.73 3.77	9.26 9.25	12.99 13.02	.....	Genuine.
do 13..	12804	Geo. Green, 82 Edward St.	87.48 87.62	3.86 3.77	8.66 8.61	12.52 12.38	.....	do
do 13..	12805	Doughty & Co., Eglinton Ave.	87.29 87.13	3.44 3.86	9.27 9.01	12.71 12.87	.....	do
do 13..	12806	J. Puddy & Co., 243 Gerard St. E.	87.91 88.18	3.70 3.50	8.39 8.32	12.09 11.82	.....	do
do 13..	12807	Mrs. John Adams, 110 Hazelton Ave.	87.68 88.08	3.49 3.50	8.83 8.42	12.32 11.92	.....	do
do 13..	12808	Duncan McCall, Eglinton P.O.	85.75 86.12	5.12 4.94	9.13 8.94	14.25 13.88	.....	do
do 13..	12809	Toronto Dairy Co., 152 Queen St. W.	87.96 87.93	3.37 3.55	8.67 8.52	12.14 12.07	.....	do
do 13..	12810	J. D. Davison, Box 50, Yorkville	86.54 86.95	3.82 3.96	9.54 9.10	13.46 13.05	.....	do
do 14..	12811	F. Piper, Davisville	87.55 88.15	3.49 3.63	8.96 8.22	12.45 11.85	.....	do
do 14..	12812	J. Anderson, 134 Cumberland.	86.99 87.17	3.55 4.11	9.46 8.72	13.01 12.83	.....	do
do 14..	12813	A. Forryth, 5 Alice St.	85.95 86.89	4.74 5.54	9.31 8.57	14.05 14.11	.....	do

do	12817	Geo. Finley, 168 Queen St. E	88 57 89 36	2 86 2 46	8 57 8 18	11 43 10 64	.....	Either skimmed or very poor in quality.
do	12818	Wm. Harvey, 228 King St.	88 87 88 73	3 08 3 52	8 05 7 75	11 13 11 27	.....	Below average in fat.
do	12819	T. Brewer, St. Clair and Bathurst Sts.	89 88 89 61	2 77 2 77	7 85 7 62	10 62 10 39	.....	Adulterated by admixture with water.
do	12820	J. V. Moore, 101 Degraasi St.	87 00 87 27	4 31 3 81	8 69 8 92	13 00 12 73	.....	Genuine.
do	12821	B. Buckholder, 107 Cotingham St.	88 79 88 23	2 88 3 07	8 33 8 70	11 21 11 77	.....	Either skimmed or of poor quality
do	12822	J. Ward, 7 Vananley St.	88 41 88 43	3 23 3 22	8 36 8 35	11 59 11 57	.....	Below the average in fat.
do	12823	J. Wholan, 245 Church St.	88 42 88 68	3 05 3 00	8 53 8 32	11 58 11 32	.....	do do
do	12824	G. Green, 82 Edward St.	86 87 87 28	4 32 4 12	8 81 8 60	13 13 12 72	.....	Genuine.
do	12825	J. Gibb, 147 Queen St. E.	88 29 87 58	3 34 3 37	8 37 9 05	11 71 12 42	.....	Below the average in quality.
do	12826	A. Reddock, 443 Parliament St.	88 61 88 62	3 55 3 48	7 94 7 90	11 39 11 48	.....	Adulterated by admixture with water.
do	12827	F. Sole, 473 Yonge Street.	84 42 87 80	3 47 3 78	8 25 8 42	11 72 12 20	.....	Below the average in solids.
do	12828	E. Hilborn, 621 Yonge Street.	89 15 88 80	2 23 2 54	8 62 8 66	10 85 11 20	.....	Deficient in cream either by skimming or of very poor quality.
do	12829	T. J. Horricks, 453½ Yonge Street.	87 90 87 55	4 34 4 03	7 76 8 42	12 10 12 45	.....	Mixed with water; if so the fat must have been above the average.
do	12830	A. Hopkins, 421½ Yonge Street	85 41 85 95	5 18 5 63	9 41 8 42	14 59 14 05	.....	Genuine.
do	12831	W. West, 362 Yonge Street	86 90 86 55	4 67 4 81	8 43 8 64	13 10 13 45	.....	do

RESULTS of the Examination of Samples of Milk—Continued.

Date of Collection	Number of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		<i>Toronto—Concluded.</i>						
Sept. 15.	12832	James Nesbitt, 72 Agnes Street.....	88.04 87.50	3.18 3.32	8.78 9.18	11.96 12.50	.....	Below the average in fat.
(The first line shows results by Dr. W. H. Ellis, official analyst, Toronto. The second by T. Macfarlane.)								
		<i>London, Ont.</i>						
do 1..	12454	Wm. Wilkinson.....	88.27 88.98	2.80 2.68	8.93 8.94	11.73 11.62	1.0327 1.0322	Partly skimmed.
do 1..	12455	George Constable.....	87.85 87.93	3.73 3.50	8.43 8.57	12.16 12.07	1.0305 1.0302	Genuine
do 1..	12456	Charles Dyer.....	86.05 86.23	5.10 4.94	8.85 8.83	13.95 13.77	1.0305 1.0312	do
do 1..	12457	Charles O'Hagan.....	87.58 87.50	3.52 3.36	8.90 9.14	12.42 12.50	1.0325 1.0332	do
do 1..	12458	James Learn.....	88.24 88.13	3.28 3.03	8.48 8.84	11.76 11.87	1.0312 1.0312	Below average.
do 1..	12459	George Gray... ..	88.06 88.00	3.31 3.11	8.64 8.89	11.95 12.00	1.0323 1.0312	do
do 1..	12460	Edmund Poile.....	87.02 87.02	4.00 3.84	8.98 9.14	12.98 12.98	1.0320 1.0322	Genuine.
do 1..	12461	Joseph Wallace.	88.03 87.65	3.74 3.61	8.23 8.74	11.97 12.35	1.0301 1.0302	Below average.

do	2..	12464	Johnston & Gilbert.....	87.74 89.24	3.56 1.86	8.71 8.90	12.26 10.76	1.0319 Sour.	Genuine.
do	2..	12465	Fred. Clark.....	87.70 88.13	3.64 3.23	8.66 8.64	12.30 11.87	1.0317 Sour.	do
do	2..	12466	John B. Turner.....	87.99 87.92	3.56 3.76	8.45 8.32	12.01 12.08	1.0322 Sour.	do
do	2..	12467	Wm. H. Small.....	87.52 88.00	3.71 3.08	8.77 8.92	12.48 12.00	1.0324 Curdled.	do
do	2..	12468	John Lyle.....	88.00 89.10	3.66 3.00	8.34 7.90	12.00 10.90	1.0307 Sour.	Under average.
do	2..	12469	John N. Small.....	87.03 88.07	4.27 3.73	8.43 8.20	12.70 11.93	1.0305 Sour.	Genuine.
do	2..	12470	Joseph Hatch.....	86.74 87.13	4.80 4.29	8.46 8.58	13.26 12.87	1.0304 Sour.	do
<i>London, Ont.</i>									
do	6..	12471	Albert E. Howard.....	87.47 87.56	4.00 3.91	8.53 8.53	12.53 12.44	1.0302 1.0300	do
do	6..	12472	John Kay.....	87.18 87.16	3.83 3.87	8.99 8.97	12.82 12.84	1.0316 1.0322	do
do	6..	12473	Alex. Windrew.....	86.60 86.46	4.42 4.48	8.98 9.06	13.40 13.54	1.0314 1.0318	do
do	6..	12474	Wm. A. Sage.....	86.40 86.15	4.74 4.85	8.86 9.00	13.60 13.85	1.0311 1.0308	do
do	6..	12475	Job Cox.....	87.86 87.74	3.20 3.14	8.94 9.12	12.14 12.26	1.0325 1.033	Under average.
no	6..	12476	Edward Taunton.....	87.72 88.02	3.18 3.14	9.10 8.94	12.28 11.98	1.0331 1.0328	Below average in butter fat.
do	6..	12477	John W. Jarvis.....	87.91	3.21 4.30	8.88	12.09	1.0320 Sour.	do

RESULTS of the Examination of Samples of Milk—*Concluded.*

Date of Collection	No. of Sample.	Name and Address of Furnisher.	Analysis.			Total Solids.	Specific Gravity at 15° C.	Remarks.
			Water.	Butter Fat.	Other Solids.			
1892.		<i>London—Concluded.</i>						
Sept. 6..	12478	E. W. Gould	87.64 87.70	3.98 3.98	8.38 8.32	12.36 12.30	1.0296 1.030	Genuine.
do 6..	12479	Henry Horne	87.84 87.81	3.48 3.54	8.68 8.65	12.16 12.19	1.0312 1.031	Under average.

(The first line shows results by Mr. Harrison, official analyst, London, Ont. The second by T. Macfarlane.)

APPENDIX J.

BULLETIN No. 33.—FERTILIZERS—1893.

LL, Esq.,
Commissioner of Inland Revenue.

—I submit herewith the annual report regarding the agricultural fertilizers which
g offered for sale in the Dominion of Canada during the present year. An increase
number of brands registered is observable this year also, the number being 82 as
74 for 1892. Full information regarding the origin, composition and analysis of
rtificial manures is to be found in the accompanying tabulated statements.
. gives the commercial names of the fertilizers, the names and addresses of
anufacturers, together with information regarding the materials from which they
en produced and, in some cases, the prices at which they are offered for sale.
I. contains the analyses and a statement of their relative values as required by
ilizers Act. The manner in which the latter have been ascertained has been
d in the Fertilizer Bulletins for 1891 and 1892 (Nos. 22 and 30).

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

h March, 1893.

TABLE I.
RECORD of Fertilizers Analysed.

No.	Designation.	Name of Manufacturer.	By whom sent.	From what materials produced.	Cash selling price per ton.
321	Bradley's XL Super-phosphate.	Bradley Fertilizer Co., Boston, Mass., U.S.A.	Farmers & Citizens Co-operative Company, Yarmouth, N.S.		\$
322	Stockbridge Manure.	do ..	do		
323	Bakers' Bone	do ..	do		
324	Soluble Guano	do ..	Geo. Hatt & Sons, Fredericton, N.B.		
325	Nitrate of Soda.....	do ..	The Steele, Briggs, Maroon Seed Company, Toronto.		
326	Peruvian Guano	do ..	do		
327	Bone Meal No. 4	do ..	do		
328	Bone Meal No. 5	do ..	do		
329	Bradley's XL Super-phosphate.	Bradley Fertilizer Co., Boston, Mass.	Manufacturers.....	Bone, bone black, phosphatic guano, dried blood, meat and fish, sulphate of ammonia, nitrate of soda, sulphate of potash, sulphuric acid.	
330	B. D. Sea Fowl Guano.	do ..	do	do	
331	Bone Meal.....	Imported from Boston, Mass.	John Cook, Harborville, N.S.	Bones.	
332	Compound Fertilizer	Wm. Davies & Co., Toronto.	Manufacturer.....	Blood, bones and tankage.	
333	Ground Bone.. ...	W. P. Churchill, Yarmouth, N.S.	Manufacturer.....	Bones.	
336	Superphosphate.....	Thos. Reid, St. John, N.B.	.....	.....	40
340	No. 1 Superphosphate	The Nichols Chemical Co., Capelton, P.Q.	Manufacturer.....	Canadian apatite made soluble with sulphuric acid, muriate of potash, sulphate of ammonia and nitrate of soda.	
341	Capelton Superphosphate.				
342	Ingersoll Fertilizer..	Jas. L. Grant & Co., Ingersoll, Ont.	do	Blood, tankage & bone from the hog.	
343	Champion Fertilizer.	do ..	do	Blood, tankage & bone from the hog, with certain proportions of potash.	
344	"High Grade Ammoniated Bone Superphosphate."	E. Frank Coe, 16 Burling Slip, New York.	do	Dried blood, meat, fish guano, bone, phosphatic guano, sulphate of potash and oil of vitriol.	
345	Ammoniated Bone Superphosphate.	do ..	do	do do	
346	Special Potato Fertilizer.	do ..	do	do do	
347	Superphosphate Fertilizer No. 1.	The Canada Chemical Manufacturing Company, London, Ont.	do	Calcium superphosphate from Canadian apatite, sulphuric acid, sulphate of ammonia, sulphate of potash and sulphate of sodium.	20
348	Prolific Brand Complete Fertilizer.	do ..	do	do do	27
349	Challenge Brand High Grade Complete Fertilizer.	do ..	do	do do	30

TABLE I.—Record of Fertilizers analysed—*Continued.*

Description.	Name of Manufacturer.	By whom sent.	From what material produced.	Cash selling price per ton.
Pacific Guano	Pacific Guano Company.	C. O. Dewey (agent), 92, State Street, Boston, Mass., U.S.A.		\$ cts.
ne Ground	do ..	do		
Guano.....	do ..	do		
Food for	Standard Fertilizer Company.	do		
d Lawn	do ..	do		
Fertilizer..	do ..	do		
Potato and Manure.	Williams & Clark Fertilizer Com- pany.	do		
Corn Phos-	do ..	do		
and Super-	Cumberland Bone Phosphate Com- pany.	do		
and Potato	do ..	do		
r. Complete	G. C. Miller, Mid- dleton, N.S.	G. C. Miller, Middle- ton, N.S.		
ertilizer.	do ..	do ..		
pecial Fer-	Bradley Fertilizer Co., Boston, Mass.	do ..		
r Fruit.	Sam. Archibald & Sons, Truro, N.S.	Manufacturer	Ground bones.	40 00
XL Super-	do ..	do	Based on bone char ...	40 00
te.	do ..	do ..	do	36 00
.....	The Standard Fer- tilizer and Chem- ical Co., Smith's Falls, Ont.	R. J. Brodie, Man- ager.	Apatite, bone char and sulphuric acid.	
osphate...	do ..	do ..	Apatite, sulphuric acid, bone char, ammonia, potash and magnesia salts and nitrate of soda.	
ertilizer...	do ..	do ..	do	
perphos-	do ..	do ..	do	
ertilizer ...	do ..	do ..	Dried blood, tankage, phosphate, plaster, bone and potash salts.	
ilizer.....	Provincial Chem- ical Fertilizer Co., St. John, N.B.	.....	Bones.	
s Fertilizer	do ..	Manufacturers.....	Dissolved bone, meat, blood, fish bone and muriate of potash.	
Fertilizer .	Standard Fertilizer Co., Boston, Mass.	do	do	
ertilizer	do ..	The Steele, Briggs, Marcon Seed Co., Toronto.		
l.....	do ..	do ..		
one.....	Albert Fox, Côte St. Paul.	Manufacturer	Bones.	
Fertilizer .	F. Rowlin, Hamil- ton Fertilizer and Casing Works, Hamilton, Ont.	do	Bone, blood, meat and potash.	35 00

TABLE I.—Record of Fertilizers Analysed—*Concluded.*

No.	Designation.	Name of Manufacturer.	By whom sent.	From what material produced.	selling price
379	Pure Animal Fertilizer.	F. Rowlin, Hamilton Fertilizer and Casing Works, Hamilton, Ont.	Manufacturer....	Bone, blood and meat..	
380	Pure Bone Meal	do ..	do	Bones	
381	Champion Fall Wheat Fertilizer.	do ..	do	Bone, blood, meat and potash.	
382	Freeman's Pure Bone Meal.	W. A. Freeman, Dominion Fertilizer and Casing Works, Hamilton, Ont.	do	From bones, dried blood, sulphate of potash, nitrate of soda, sulphate of ammonia and sulphuric acid.	
383	Freeman's Dissolved Bone.	do ..	do	do ..	
384	Freeman's Sure Growth.	do ..	do	do ..	
385	Freeman's Flower and Lawn Dressing.	do ..	do	do ..	
386	Freeman's Potato Manure.	do ..	do	do ..	
387	Freeman's Bone and Potash.	do ..	do	do ..	
388	Freeman's Bombay Bone Meal.	do ..	do	do ..	
389	Freeman's Celery and Early Vegetable Manure.	do ..	do	do ..	
390	Freeman's Non-acid Undissolved Fertilizer.	do ..	do	do ..	
391	Freeman's Wheat and Grain Manure.	do ..	do	do ..	
392	Eureka Phosphate .	The Pidgeon Fertilizer Co., Windsor, N.S.	do	Bones, bone char, sulphuric acid, nitrate of soda, blood and potash.	
393	Eureka Potato Manure.	do ..	do	do ..	
394	Ground Bone.....	do ..	do	do ..	
395	Ceres Superphosphate.	Messrs. Jack & Bell, Halifax, N.S.	do .....	.....	At 6 per lb. time cash
396	Potato Phosphate...	do ..	do		
397	Strawberry Phosphate.	do ..	do		
398	Apple Tree Phosphate.	do ..	do		
399	Popular Phosphate..	do ..	do		\$4 per 250 lb. time cash
400	Miller's Soluble Bone Fertilizer.	G. C. Miller, Middleton, N.S.	do	Bone, bone black, nitrate of soda and potash.	
401	Special Grain Phosphate.	J. Horncastle & Co., Indiantown, St. John, N.B.	do	Dissolved bone, meat, blood, fish bone and muriate of potash.	
402	Special Potato Phosphate.	do ..	do	do ..	
403	"Reliance".....	The Nichols Chemical Co., Capleton, Que.	do	Canadian apatite, muriate of potash, sulphate of ammonia and nitrate of soda, made soluble with sulphuric acid.	
404	"Victor" ..	do ..	do	do ..	
405	"Royal Canadian" ..	do ..	do	do ..	
406	Johnson Canadian Bone Meal, No. 2 Raw Bone.	Jackson Johnson, Warkworth, O.			

No. of Sample.	Name or Brand of Fertilizer.	Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.	Potash.	Moisture.	Relative Value per Ton of 2,000 lbs.
		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.
321	Bradley's XL Superphosphate— Guaranteed Found.	2.06	2.50	6.52	2.11	3.33	11.96		0.91	8.1	22 60
322	Stockbridge Manure— Guaranteed Found.	2.14	2.60	7.36	1.78	3.01	12.15		3.57	8.85	25 96
323	Baker's Bone— Guaranteed Found.	3.34	4.06	3.84	7.87	8.76	20.47			2.8	32 47
324	Soluble Guano— Guaranteed Found.	2.25 to 3.28	2.75 to 3.77	7 to 9.7.86	1.50 to 3.2.74	2 to 4.2.69	10.50 to 16.13.79		3.70 to 6.50.2.24	15 to 18.75.8.55	25 82
325	Nitrate of Soda— Guaranteed Found.	14.56	17.68							1.40	40 77
326	Peruvian Guano— Guaranteed Found.	2.14	2.60	0.96	7.55	18.03	27.19		1.89	11.25	41 55
327	Bone Meal, No. 4— Guaranteed Found.	3.15	3.83		7.04	15.80	22.84			6.65	37 93
328	Bone Meal, No. 5— Guaranteed Found.	3.06	3.71		7.24	13.88	21.12			7.6	34 64
329	Bradley's XL Superphosphate— Guaranteed Found.	2.07	2.50 to 3.50.2.52	7.99	2.37	2.24	10 to 12.12.60	8 to 10	1 to 2.1.25	12.25	24 07
330	B. D. Sea Fowl Guano— Guaranteed Found.	2.42	2.50 to 3.50.2.94	6.52	3.07	3.01	10 to 12.12.60	8 to 10	1.50 to 2.50.1.16	11.05	24 73

TABLE II.—Analyses of Fertilizers—Continued.

No. of Sample.	Name or Brand of Fertilizers.	NITROGEN.		PHOSPHORIC ACID.						Potash.	Moisture.	Relative Value per Ton of 2,000 lbs.	
		Total including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.					
									p. c.				p. c.
331	Bone Meal—Guaranteed.	1.69	2.05	0.45	6.27	19.51	26.23	.....	.....	.....	p. c.	.....	\$ cts.
332	Compound Fertilizer—Guaranteed.	6.71	8.15	.....	.....	11.10	.....	.....	.....	1.25	6.15	.....	36 92
335	Ground Bone—Guaranteed.	6.90	8.38	0.64	5.76	6.20	12.60	.....	.....	.....	5.25	.....	36 15
336	Superphosphate—Guaranteed.	3.20	3.89	0.45	4.03	15.03	19.51	.....	.....	.....	6.25	.....	32 87
340	No. 1 Superphosphate—Guaranteed.	5.50	5.60	0.64	3.52	9.72	10.21	.....	.....	1.75	12.80	.....	33 85
341	Capleton Superphosphate—Guaranteed.	0.22	0.27	12.60	0.84	4.28	17.72	.....	.....	.....	14.00	.....	24.49
342	Ingersoll Fertilizer—Guaranteed.	.....	.....	5.12	3.65	3.19	11.96	.....	.....	.....	13.00	.....	15.75
343	Champion Fertilizer—Guaranteed.	7.86	9.87	.....	.....	7.03	13.11	.....	.....	0.34	7.10	.....	38 62
344	High Grade Ammoniated Bone Superphosphate—Guaranteed.	6.79	8.20	.....	.....	5.88	12.28	.....	.....	3.42	6.70	.....	42 99
	Found.	8.24	8.24	0.76	5.64	.....	.....	.....	.....	8.24	6.16	.....	23 30
	Found.	2.02	2.45	7.04	3.38	1 to 2	11.83	.....	.....	3 to 4	9.15	.....

347 Superphosphate Fertilizer Guaranteed No. 1— Found	1.75	2.13	6.20	2.43	6.20	11 to 13	0	11.10	22.77	20.10
348 Prolific Brand Complete Fertilizer— Guaranteed Found	1.80	2.19	7.67	3.53	7.67	6 to 7	2 to 3 1.89	8.35	20.17	
349 Challenge Brand High Grade Complete Fertilizer— Guaranteed Found	1.98	2 to 3 2.41	5.24	2.51	5.24	7 to 9	3 to 4 3.18	6.80	24.62	
350 Soluble Pacific Guano— Guaranteed Found	2.25 to 3 2.14	2.75 to 3.50 2.60	7 to 9 8.12	1.50 to 3 1.73	2 to 4 0.77	10 to 50 to 16 10.62	2 to 3.50 2.20	15 to 18.75 15.85	22.84	
351 Pacific Fine Ground Bone— Guaranteed Found	2.92	3.5 3.54	Trace.	6.72	15.99	20 to 25 22.71		7.06	30.33	
352 Nobesque Guano— Guaranteed Found	1.51	1.40 to 2 1.83	9.12 7.80	2.56	1.28	11.64	2 to 3 2.12	13.40	22.25	
353 Standard Food for Plants— Guaranteed Found	5.18	3 to 4 6.23	0.45	4.94	2.88	7.67	3 to 4 2.72	8.35	27.09	
354 Standard Lawn Dressing— Guaranteed Found	5.40	3.4 6.56	0.45	4.02	3.33	7.80	3 to 4 2.55	8.25	27.76	
355 Standard Fertilizer— Guaranteed Found	2.25	2.50 to 3.50 2.73	8.44	1.46	2 to 3 1.08	10 to 15 11.00	2 to 3 1.89	15.70	23.32	
356 American Potato and Tobacco Manure— Guaranteed Found	1.92	2.50 to 3.50 2.33	6.50 to 8.50 5.76	1.50 to 2.50 2.68	1 to 2 3.52	9 to 13 11.96	3 to 4 3.61	13.00	25.03	
357 American Corn Phosphate— Guaranteed Found	2.12	2.50 to 3.50 2.58	7 to 9 5.44	2 to 3 3.00	1 to 2 3.84	10 to 14 12.28	1.50 to 2.50 2.55	12.85	24.75	
358 Cumberland Superphosphate Guaranteed Found	2.32	2.50 to 3.50 2.82	8.32	2.23	0.77	10 to 12 11.32	2 to 3 2.26	15.65	24.34	
359 Cumberland Potato Fertilizer Guaranteed Found	1.96	2.50 to 3.50 2.38	5.76	3.34	2.68	11 to 13 12.28	3 to 4 3.46	12.65	25.39	
360 Miller's Complete Bone Fertilizer— Guaranteed Found	3.09	4 to 5 3.76	0.45	4.94	13.24	18.50 to 20.50 18.28	2.50 to 3 2.45	7.90	33.62	

TABLE II.—Analyses of Fertilizers—Continued.

No. of Sample.	Name or Brand of Fertilizer.	NITROGEN.		PHOSPHORIC ACID.					Potash.	Moisture.	Relative value per ton of 2,000 lbs.
		Total including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.			
		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.
361	Miller's Special Fertilizer for Fruit— Guaranteed.	3.66	4.25 to 6.45	1.60	3.20	9.40	14 to 16 14.20	.....	5.75 to 7.18	7.40	34 42
362	Bradley's XL Superphosphate— Guaranteed.	2.07 to 2.90	2.50 to 3.50	8 to 10 7.36	1.91	2.56	10 to 12 11.83	.....	1 to 2 1.66	12.25	23 67
363	Bone meal— Guaranteed.	3.88	5.00	0.32	3.52	16.44	24.00 20.28	.....	.....	8.50 6.85	35 62
364	Potato Phosphate— Guaranteed.	4.14	6.30	0.32	3.32	0.96	8.50 4.60	.....	14.75 2.74	6.25 12.90	20 38
365	General Fertilizer— Guaranteed.	3.28	5.50	1.02	6.26	4.48	8.50 11.76	.....	12.25 2.02	6.25 11.25	26 25
366	Plain Superphosphate— Guaranteed.	0.24	0.29	13.37	2.81	1.60	14 to 16 17.27	.....	0.21	4.05	24 57
367	Special Fertilizer— Guaranteed.	3.24	3.94	8.12	0.71	3.00	10 to 12 11.83	.....	6 to 9 7.53	3.10	32 87
368	No. 1 Fertilizer— Guaranteed.	2.00	1.5 to 2.43	10.43	0.89	3.52	12 to 14 14.84	.....	1 to 1.5 2.03	3.65	27 71
369	Fruit Tree Fertilizer— Guaranteed.	2.22	2 to 3 2.70	8.12	0.83	3.20	10 to 12 12.15	.....	8 to 10 9.23	3.20	32 20
370	Standard Fertilizer— Guaranteed.	2.70	2.5 to 3.5 3.28	9.72	1.16	3.00	11 to 13 13.88	.....	2 to 2.5 2.97	3.50	29 40

373 Impure Superphosphate— Guaranteed. Found	2 64	4 49 3 21	8 01 7 80	0 51	2 81 4 48	12 79	10 82	..... 9 65	24 35
374 Potato Phosphate— Guaranteed. Found	2 99	4 28 3 55	7 53 7 80	0 96	2 87 3 84	12 60	10 40	3 72 1 50	26 73
375 Standard Lawn Fertilizer— Guaranteed. Found	4 49	5 46	1 00	3 20	1 41	6 21	.....	2 99	23 80
376 Food for Plants— Guaranteed. Found	2 60	3 61 3 16	9 27	1 92	2 24	12 99 13 43	.....	3 80 4 19	30 65
377 Ground Bone— Guaranteed. Found	3 32 3 48	4 04 4 23	.....	6 40	16 37	30 06 22 77	16 6	.....	37 70
378 Complete Fertilizer— Guaranteed. Found	4 90	5 06 5 95	.....	2 69	7 99	8 10 10 68	.....	3 72 4 80	31 85
379 Pure Animal Fertilizer— Guaranteed. Found	4 78	5 06 5 80	.....	3 71	7 16	10 12 10 87	.....	.....	26 79
380 Pure Bone Meal— Guaranteed. Found	1 91	2 1 to 3 3 03	0 32	7 36	16 31	23 99	13 01	3 72 5 00	32 94
381 Champion Fall Wheat Ferti- lizer— Guaranteed. Found	4 42	4 05 5 37	0 64	4 23	7 93	12 14 12 80	.....	2 2 to 3 4 57	33 10
382 Freeman's Pure Bone Meal— Guaranteed. Found	3 78	3 04 4 69	.....	5 57	17 69	22 25 23 16	.....	.....	34 93
383 Freeman's Dissolved Bone— Guaranteed. Found	3 19	3 04 3 88	2 24	9 94	6 53	12 15 18 71	.....	.....	32 83
384 Freeman's Sure Growth— Guaranteed. Found	4 28	3 1 to 5 5 20	6 24	4 48	1 92	7 09 12 64	.....	3 04 3 92	32 96
385 Freeman's Flower and Lawn Dressing— Guaranteed. Found	5 22	2 04 6 34	4 16	4 77	1 79	8 10 10 72	.....	2 0 to 3 1/2 4 49	33 61
386 Freeman's Potato Manure— Guaranteed. Found	3 37	3 04 4 08	5 12	3 19	2 24	8 10 10 55	.....	5 0 to 7 7 30	31 13

TABLE II.—Analyses of Fertilizers—*Concluded.*

No. of Sample.	Name or Brand of Fertilizer.	NITROGEN.		PHOSPHORIC ACID.					Potash.	Moisture.	Relative Value per Ton of 2,000 lbs.
		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.			
		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.
387	Freeman's Bone and Potash— Guaranteed.	3.56	2 to 3 4.32	4.48	3.96	4.80	9 to 10 13.24	6 to 8 7.03	6 to 8 7.03	6.55	34 53
388	Freeman's Bombay Bone Meal— Guaranteed.	3.29	3½ to 4 4.00		4.03	15.80	14 to 16 19.83			8.10	33 41
389	Freeman's Celery and early Vegetable Manure— Guaranteed.	7.00	6 to 8 8.50	7.67	0.13	1.60	9 to 10 9.40	6 to 8 7.76	6 to 8 7.76	2.70	40 57
390	Freeman's Non-Acid Un- dissolved Fertilizer— Guaranteed.	4.26	5 to 6 5.19		5.11	8.64	12 to 14 13.75	3 to 4 8.72	3 to 4 8.72	4.90	38 09
391	Freeman's Wheat and Grain Manure— Guaranteed.	1.70	2 to 3 2.07	3.52	2.24	1.60	9 to 11 7.36	1 to 2 2.00	1 to 2 2.00	8.15	16 62
392	Eureka Phosphate— Guaranteed.	3.09	3 to 4 3.76	6 to 8 2.05	1.66	2.37	6 to 8 6.08	10 to 12 2.58	2.50 to 3 2.58	10.80	19 23
393	Eureka Potato Manure— Guaranteed.	2.64	4 to 5 3.20	4.16	2.05	1.92	8 to 13 8.13	5 to 6 5.06	6 to 8 3.88	14.95	22 28
394	Ground Bone— Guaranteed.	3.05 to 4 4.09					23.50 to 24 26.02		.01 to .02		

397	Guaranteed— Found	2 31	2 023 to 2 651 2 81	4 48	2 40	3 84	10 72	8 28 to 9 24	6 501 to 8 018 4 79	11 42	26 50
398	Apple Tree Phosphate— Guaranteed— Found	2 50	3 250 to 4 025 3 04	3 20	1 15	2 06	6 40	7 86 to 9 75	6 523 to 8 001 8 98	13 08	24 86
399	Popular Phosphate— Guaranteed— Found	1 30	2 008 to 2 624 2 31	3 20	1 44	1 92	6 56	5 38 to 6 03	1 122 to 1 244 1 35	11 10	15 39
400	Miller's Soluble Bone Fertilizer— Guaranteed— Found	2 54	3 to 4 2 92	1 41	4 66	11 20	18 to 20 17 27		2 25 to 2 75 3 67	9 15	32 43
401	Special Grain Phosphate— Guaranteed— Found	2 44	2 96	7 17	0 18	2 37	9 72		0 50	17 60	20 47
402	Special Potato Phosphate— Guaranteed— Found	2 86	3 48	6 84	0 83	1 92	9 57		5 11	16 90	26 34
403	"Reliance"— Guaranteed— Found	2 26	2 to 3 2 74	3 20	2 88	3 96	10 04	6 to 7	2 to 3 2 89	13 60	22 34
404	"Victor"— Guaranteed— Found	2 22	2 to 3 2 69	7 16	0 96	3 52	11 64	7 to 9	3 to 4 3 68	10 00	26 62
405	Royal Canadian— Guaranteed— Found	3 77	4 to 5 4 56	7 80	1 28	2 88	11 96	9 to 11	5 to 6 5 54	11 65	32 22
406	"Johnson's Canadian Bone Meal," No. 2 Raw Bone— Guaranteed— Found	4 11	4 99		5 76	15 48	21 24			8 90	37 58

APPENDIX K.

BULLETIN No. 34.—ALCOHOLIC TINCTURES.

E. MIALl, Esq.,

Commissioner of Inland Revenue.

SIR,—I have the honour to transmit herewith a report by A. McGill, Esq., B.A. &c., Assistant Analyst, on pharmaceutical tinctures, together with tables I. to X. accompanying the same, and giving the results of analysis as well as the description of the tinctures examined. I would respectfully recommend that these be published for the information of the public.

A considerable number of samples have been found to be deficient in alcoholic strength, and it is reasonable to suppose that, as a consequence, they are defective regards the extract they should contain and the medicinal properties they should possess. Be this as it may, so much is certain that according to the Adulteration Act every drug is to be regarded as adulterated within the meaning of the Act "If, when sold, or offered, or exposed for sale, under or by a name recognized in the British or United States Pharmacopœia, it differs from the standard of strength, quality or purity laid down therein."

The pharmacopœias mentioned prescribe the quality of the alcohol which should be used in the preparation of these tinctures, and Mr. McGill gives these and other details in his report. He also shows that the loss of alcohol in their preparation does not exceed 2·42 p. c. in those cases where proof spirit is used (and which may be called class I.) and 3·18 p.c. when rectified spirit is the solvent (class II.) Since the U. S. Pharmacopœia allows *alcohol dilutum* of 45·5 p. c. alcohol to be used for these tinctures (class I.) which according to the B. P. require to be made with proof spirit of 49·24 p.c., it follows that such tinctures should yield a spirit containing a least (45·5—2·42) 43·08 p.c. alcohol. In order, however, to be on the safe side in passing judgment, 40 per cent has been assumed as the limit, and tinctures belonging to class I., containing less have been characterized as "adulterated according to the Act." In the same manner as regards tinctures belonging to class II., prepared with rectified spirit containing 84·08 p.c. alcohol, it is supposed that they should yield a spirit of at least (84·08—3·18) 80·90 per cent. Allowing a similar margin as in the preceding case, all the tinctures of class II. containing less than 78 per cent alcohol are regarded as adulterated according to the Act.

It has not been considered necessary to give in these tables, the names of the parties from whom the tinctures were procured, because the provisions of the Act have been applied in all cases of adulteration where the samples were taken in the manner prescribed by the Act. The following statement shows the number of cases challenged and the manner in which they have been disposed of up to the present :—

	In Quebec.	In Montreal.	In Ottawa.	In Toronto.	Total.
Challenged.....	5	7	6	9	27
Relieved on appeal.....	1	0	4	1	6
Relieved on payment of expenses as contained in Schedule II.....	4	5	0	5	14
Settled on payment of these and the expenses of prosecution.....	0	0	2	1	3
Nonsuited.....	0	1	0	0	1
Judgment obtained.....	0	0	0	2	2
Still in litigation.....	0	1	0	0	1
	5	7	6	9	27

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

9th November, 1893.

No. of Sample.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestos Fibre.	Analyst.	Remarks.
					Absolute Alco- hol by Weight	Absolute Alco- hol by Vol- ume.	Proof Spirit.	Diluted Alco- hol, U. S. P.				
1	1893.			\$ cts.								
1	March 15.	11863	30 ounces	0 90	31.16	37.53	65.80	70.58	0.9684	3.48	Kenrick	Adulterated according to Act.
2	do 18.	5959	20 do	0 75	32.25	38.75	67.92	72.85	0.9645	1.80	Ellis	do
3	Jan. 21.	10071	20 do	1 04	35.60	42.51	74.49	79.90		3.40	Charron, ass't to Dr.	do
4	March 15.	11861	30 do	1 00	36.16	43.13	75.59	81.08	0.9665	3.18	Kenrick	do
5	Jan. 25.	11840	20 do	0 78	37.11	44.18	77.42	83.04	0.9642		McGill	do
6	do 21.	10072	20 do	1 10	37.17	44.24	77.53	83.16	0.9620	1.82	Charron	do
7	March 23.	11875	30 do	0 90	38.50	45.71	80.11	85.93	0.9638	3.16	Harrison	do
8	Jan. 20.	11830	20 do	0 75	38.72	45.95	80.53	86.37	0.9675		McGill	do
9	do 17.	12875	16 do	0 50	38.90	46.14	80.86	86.73		5.33	Ellis	do
10	do 20.	11834	20 do	0 80	39.65	46.97	82.31	88.28	0.9544	3.53	McGill	do
11	do 23.	12802	20 do	1 25	40.67	48.05	84.21	90.32	0.9546	4.45	Kenrick	do
12	March 9.	11849	30 do	1 30	40.90	48.32	84.68	90.83	0.9528	3.87	Charron	do
13	do 18.	5958	20 do	0 68	41.73	49.23	86.28	92.55		5.76	Ellis	do
14	Jan. 18.	11826	20 do	0 75	42.43	49.96	87.55	93.91	0.9521	4.32	McGill	do
15	March 18.	5961	20 do	1 50	43.52	51.12	89.59	96.09		3.55	Ellis	do
16	Jan. 18.	12860	16 do	0 50	43.90	51.53	90.30	96.86			McGill	do
17	do 27.	12862	20 do	0 80	46.77	54.52	95.55	102.49	0.9384		do	do
18	do 26.	12677	20 do	0 80	47.23	54.99	96.37	103.37	0.9361	2.50	do	do
19	March 23.	11878	30 do	1 10	47.87	55.65	97.52	104.60	0.9316	2.64	Harrison	do
20	Jan. 23.	12305	20 do	1 50	49.38	57.20	100.25	107.53	0.9287	3.69	Kenrick	do
21	March 6.	11846	30 do	1 20	50.04	57.88	101.43	108.80	0.9282	2.88	Charron	do
22	Jan. 18.	11824	20 do	1 00	51.13	58.97	103.34	110.84	0.9325	4.09	McGill	do
23	do 17.	11820	20 do	1 00	52.14	59.98	105.11	112.80	0.9259	3.08	do	do
24	A sample prepared in the Laboratory according to B. P. direction.											
25	Quoted from a table by F. W. Fletcher, F.C.S. The "Chemist & Druggist," 1889.											
26	Average result of a number of samples, J. Spilsbury. "The Analyst,"											
27	Neues Pharm. Manual. E. Dieterich, Berlin, 1891.											
									{ 0.9170 0.9300	5.9 to 6.8	Dieterich	The spirit used in making this tincture was of 100-42 p.c. proof. Residues dried in porcelain or glass dishes. A simple 20 p.c. tincture prepared with spirit of 68 p.c.

TABLE II.—Compound Tincture of Cardamoms.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestos Fibre.	Analyst.	Remarks.
					Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Proof Spirit.	Diluted Alcohol, U.S.P.				
1	1893.			\$ cts.								
1	Jan. 23.	10074	20 ounces	1 35	33.71	40.40	70.81	75.95	0.9500	0.65	Charron	Adulterated according to Act.
2	do 25.	11843	20 do	0 73	34.96	41.79	73.24	78.56	0.9819	8.47	McGill	do
3	do 25.	11837	20 do	1 20	35.85	42.78	74.97	80.41	0.9790	8.00	do	do
4	do 23.	12369	20 do	1 75	36.96	44.00	77.10	82.70	0.9692	6.10	Kenrick	do
5	do 23.	10073	20 do	1 40	37.22	44.30	77.64	83.28	0.9549	2.03	Charron	do
6	do 26.	12679	20 do	1 15	38.11	45.28	79.36	85.12	0.9620	4.40	McGill	do
7	do 27.	12681	20 do	1 25	40.40	47.78	83.73	89.81	0.9629	6.45	do	do
8	do 17.	11821	20 do	1 00	47.96	56.74	97.58	104.78	0.9440	4.53	do	do
9	do 19.	11825	16 do	0 75	48.00	56.79	97.77	104.87	...	5.05	Ellis	do
10	do 18.	11825	20 do	1 00	48.46	56.25	98.59	105.75	0.9477	6.37	McGill	do
11	do 20.	11832	20 do	0 60	83.42	88.25	154.65	165.88	0.8586	4.90	do	do
12	A sample made in the laboratory as directed in B.P.											
13	From a table by F. W. Fletcher, F.C.S., Op. Cit.											
14	Mean result of a number of samples by J. Spilbury, F.C.S. "The Analyst" vol. XIV, p. 208											
					48.15	55.90	98.00	105.12	0.9399	4.49	do	Spirit used to prepare was of 100.42 strength.
					45.00	52.68	92.30	99.00	0.9500	4.30	Fletcher	do
									0.9440	5.67	Spilbury	Residue dried in porcelain dish.

TABLE III.—Compound Tincture of Camphor.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Proof Spirit.	Diluted Alcohol, U.S.P.	Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestos Fibre.	Analyst.	Remarks.
1	Jan. 23.	10675	20 ounces	1 25	36.33	43.32	75.91	81.42	0.9629	4.53	Charron	Adulterated according to Act.
2	do 25.	11838	20 do	0 57	39.45	46.75	81.93	87.88	0.9421	0.63	McGill	do
3	do 23.	12366	20 do	1 50	42.31	49.81	87.29	93.63	0.9445	...	Kenrick	do
4	do 20.	11828	20 do	1 15	42.62	50.16	87.91	94.29	0.9367	0.55	McGill	do
5	do 20.	12889	6 do	0 35	44.40	52.06	91.23	97.85	...	...	Ellis	do
6	do 19.	12883	16 do	0 75	45.10	52.77	92.48	99.20	...	...	do	do
7	A sample prepared in the laboratory according to B.P. directions.											
8	From a table by Fletcher, F.C.S., Op. Cit.											
9	A sample specially prepared by Mr. Siebold, Analyst, IV, 164											
10	A sample specially prepared for Mr. A. Allen,											
					48.82	56.62	99.24	106.45	0.9227	0.61	McGill	Spirit used was of 100.42 p.c. strength.
					48.80	56.60	99.20	106.40	0.9250	0.38	Fletcher	do
									0.9205	...	Siebold	do

Serial Number.	Date of Collection.	Number of Samples.	Quantity Purchased.	Cost.	Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Rectified Spirit, B.P.	Alcohol, U.S.	Specific Gravity of the Tincture.	dry at about 95° C. in Ashes-tus fibre.	Analyst.	Remarks.
1893.												
1	Jan. 27.	11845	20 ounces.	1 00	71.53	78.50	88.44	83.51	0.8768	3.80	McGill.	Adulterated according to Act.
2	Jan. 25.	11839	20 do	1 25	74.00	80.40	90.58	85.53	0.8680	4.98	do	do
3	do 25.	11841	20 do	1 40	74.91	81.20	91.48	86.38	0.8669	4.32	do	do
4	do 25.	10079	20 do	1 28	75.86	82.04	92.42	87.28	0.8370	2.85	Charon	do
5	do 24.	10076	20 do	1 06	76.71	82.76	93.24	88.04	0.8420	2.91	do	do
6	do 20.	11831	20 do	1 85	76.96	82.96	93.47	88.26	0.8532	5.46	McGill.	do
7	do 17.	12878	16 do	0 50	79.98	85.46	96.28	90.92	0.8439	2.63	Ellis.	do
8	do 20.	11835	20 do	1 30	84.04	88.73	99.97	94.40	0.8386	4.57	McGill.	do
9	March 23.	11874	30 do	1 10	84.96	89.32	100.65	95.05	0.8370	3.26	Harrison	do
10	do 9.	11847	30 do	1 75	84.96	89.46	100.79	95.17	0.8370	3.90	McGill.	do
11	Jan. 18.	12882	16 do	0 80	85.10	89.55	100.89	96.27	0.8342	4.94	Ellis	do
12	March 15.	11858	30 do	1 50	86.10	90.33	101.76	96.10	0.8342	4.94	Kenrick	do
13	do 9.	11848	30 do	2 50	86.12	89.58	100.93	95.30	0.8388	4.09	McGill.	do
14	do 15.	11862	30 do	1 80	86.20	90.40	101.85	96.17	0.8319	2.90	Kenrick	do
15	do 23.	11876	30 do	1 90	86.90	90.94	102.46	98.75	0.8334	2.28	Harrison.	do
16	Jan. 17.	11818	20 do	0 90	86.64	92.27	103.95	98.16	0.8323	2.87	McGill.	do
17	do 23.	12307	20 do	1 65	89.49	92.91	104.68	98.84	0.8320	2.87	Kenrick	do
18	A sample prepared in the laboratory according to B. P. Directions											
19	From table by F. W. Fletcher, F.C.S., "The Chemist and Druggist," 1889											
20	Mean of results by J. Spilabury, F.C.S., Analyst, XIV., 208											
21	A sample prepared by A. H. Allen, Analyst, IV., p. 102											
22	Neues Pharmaceutisches Manual, Eugen Dietrich, Berlin, 1891											
					82.85	87.80	98.92	93.41	0.8436	3.93	McGill.	The spirit used contained 86.5 p.c. alcohol by weight = 102.1 p.c. rectified spirit.
					80.79	86.15	97.06	91.65	0.8450	1.60	Fletcher.	
									0.8490	3.66	Spilabury	The spirit used in making this tincture contained 84.1 p.c. alcohol by weight.
									0.8549		Allen.	
					80.85	86.20	97.12	91.70	0.8420 to 0.8520	4.25 to 6.10		The German Pharmacopoeia directs the use of 90 p.c. alcohol and 20 p.c. by weight of myrrh.

TABLE V.—Tincture of Rhubarb.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 96° C in Asbestos fibre.	Analyst.	Remarks.
					Absolute Alco- hol by Weight	Absolute Alco- hol by Vol.	Proof Spirit, B. P.	Diluted Alco- hol, U. S. P.				
1	1893.			\$ cts.								
1	March 23..	11881	30 ounces...	1 50	27.74	33.60	58.75	63.02	0.9778	4.10	Harrison	Adulterated according to Act.
2	Jan. 27..	11844	20 do	1 00	30.28	36.51	63.99	68.64	0.9838	6.99	McGill	do
3	do 24..	10078	20 do	1 15	30.56	36.83	64.54	69.39	0.9770	5.05	Charron	do
4	do 17..	12876	16 do	0 50	36.10	43.07	75.48	80.96	...	4.71	Ellis	do
5	do 25..	11842	20 do	0 73	36.39	43.38	76.02	81.54	0.9659	4.71	McGill	do
6	March 23..	11870	30 do	1 25	36.50	43.50	77.36	82.98	0.9602	3.92	Harrison	do
7	do 18..	11869	30 do	0 90	36.62	43.63	76.45	82.00	0.9631	4.90	Kenrick	do
8	Jan. 25..	11866	30 do	1 10	37.44	44.56	78.07	83.74	0.9647	4.65	McGill	do
9	March 16..	11865	30 do	1 75	37.84	44.98	78.82	84.54	0.9618	4.71	Kenrick	do
10	Jan. 26..	10081	20 do	1 10	38.33	45.53	79.79	85.58	0.9640	5.53	Charron	do
11	do 17..	11819	20 do	0 90	38.44	45.65	80.00	86.81	0.9649	2.96	McGill	do
12	do 24..	12311	20 do	1 50	38.48	45.71	80.11	86.93	0.9631	4.59	Kenrick	do
13	March 15..	11860	30 do	1 60	39.32	46.59	81.64	87.57	0.9608	3.99	do	do
14	Jan. 20..	11833	30 do	0 85	39.85	47.18	82.69	88.69	0.9525	2.99	McGill	do
15	do 23..	12908	20 do	1 90	40.53	47.94	84.02	90.12	0.9562	4.08	Kenrick	do
16	do 20..	11829	20 do	1 15	41.10	48.54	85.06	91.24	0.9536	3.76	McGill	do
17	March 10..	11852	30 do	1 50	45.27	52.46	92.91	99.65	0.9418	3.83	Charron	do
18	Jan. 19..	12884	16 do	1 00	46.60	54.53	95.22	102.14	...	3.40	Ellis	do
19	March 23..	11873	30 do	0 75	46.81	54.57	95.63	102.57	0.9396	4.26	Harrison	do
20	Jan. 22..	11822	20 do	1 50	47.96	55.74	97.68	104.77	0.9360	3.31	McGill	do
21	March 10..	11854	30 do	1 10	50.67	58.45	102.43	109.87	0.9279	3.79	Charron	do
22	A sample prepared in the laboratory according to B. P. directions.											
23	From a table by F. W. Fletcher, F.C.S., Op. Cit.											
24	Mean of estimations by J. Spilbury, "The Analyst," XIV, 208.											
					48.82	56.62	99.24	106.44	0.9361	3.89	McGill	Extractive seems abnormally high ;
					47.96	55.74	97.70	104.77	0.9400	3.47	Fletcher	
									0.9350	5.38	Spilbury	

TABLE IX.—Tincture of Jalap.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestus fibre.	Analyst.	Remarks.
					Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Proof Spirit.	Diluted Alcohol, U. S. P.				
	1893.			\$ cts.								
1	March 18.	11867	30 ounces.	1 10	38 84	46 08	80 75		0 9536	4 14	Kenrick	Adulterated according to Act.
2	do 10.	5961	20 do	1 60	42 38	49 91	87 46		0 9463	3 42	Charron	
3	do 10.	11867	30 do	1 35	48 64	56 44	98 91		0 9310	3 23	do	
4	From table of results by F. W. Fletcher, Op. Cit.											
5	From table of results by Spilabury, Op. Cit.				47 36	55 13	96 6		0 9360	3 48	Fletcher	
									0 940	3 55	Spilabury	

TABLE X.—Tincture of Arnica.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestus fibre.	Analyst.	Remarks.
					Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Proof Spirit.	Diluted Alcohol, U. S. P.				
1	March 17.	5949	20 ounces.	1 25	38 85	46 08	51 91	86 61		1 89	Ellis	The U. S. P. describes two tinctures of arnica, viz., Tr. arnicae florum and Tr. arnicae radices, both are prepared with alcohol dilutum.
2	do 17.	5961	20 do	2 25	39 06	46 32	52 19	87 07		4 18	do	
3	do 17.	5947	20 do	0 75	49 05	56 96	64 06	106 88		0 65	do	
4	From table of F. W. Fletcher, Op. Cit.				82 96	87 88	99 01	165 19		0 844	Fletcher	
5	do J. W. Spilabury, Op. Cit.									0 842	Spilabury	
6	Nenes Pharm. Manual, E. Dieterich, Berlin, 1891.								(0 8080	1 10 to 1 90	Dieterich	A 10 p.c. tincture of the flowers.

TABLE XI.—Tincture of Buchu.

Serial Number.	Date of Collection.	Number of Sample.	Quantity purchased.	Cost.	ALCOHOL PERCENTAGES.				Specific Gravity of the Tincture.	Residue dry at about 95° C. in Asbestus fibre.	Analyst.	Remarks.
					Absolute Alcohol by Weight.	Absolute Alcohol by Volume.	Proof Spirit.	Diluted Alcohol, U. S. P.				
1	March 17.	5950	20 ounces.	1 00	23 78	28 95	50 73				Ellis	Adulterated according to Act.
2	do 17.	5948	20 do	0 75	32 52	39 04	68 42				do	
3	do 17.	5952	20 do	0 75	39 92	47 24	82 78				do	

LABORATORY OF THE INLAND REVENUE DEPARTMENT,
OTTAWA, 10th July, 1893.

S MACFARLANE, Esq., F.R.S.C., &c.,
Chief Analyst.

RE,—I have the honour to submit herewith the results of analytical and experimental work done upon pharmaceutical tinctures during the past three months. The numbers I. to XI. include, as you will see, duly accredited results obtained by the local analysts in addition to those found by myself in this laboratory. The number of commercial samples analysed is as follows:—

Compound Tincture of Gentian.....	Table I.	Samples	23
“ “ Cardamoms.....	“ II.	“	11
“ “ Camphor.....	“ III.	“	6
Tincture of Myrrh.....	“ IV.	“	17
“ “ Rhubarb.....	“ V.	“	21
“ “ Calumba.....	“ VI.	“	3
“ “ Ginger.....	“ VII.	“	7
“ “ Squills.....	“ VIII.	“	6
“ “ Jalap.....	“ IX.	“	3
“ “ Arnica.....	“ X.	“	3
“ “ Buchu.....	“ XI.	“	3

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In addition to the above, six samples have been prepared in the laboratory, and recently analysed with a view to the determination of limits of accuracy in methods used, necessary loss of spirits in manufacture, and other points.

The spirit strength of a tincture will seldom be exactly identical with that of the menstruum employed in making it. There must always be some loss of alcohol through evaporation during the process of manufacture; water is often introduced as moisture to the solid matters used; and it is even conceivable that the dehydrating qualities of hygroscopic substances might have the effect of withdrawing water from the spirit employed, and thus raising the alcoholic strength of the tincture above that of the menstruum. While no general rule can be laid down in this regard, my experience proves that the amount of loss of alcohol in the six tinctures made by me is much less than is generally supposed to occur. Only one pint of each tincture was made, and this should be a maximum on this account. The following are my results:—

	Alcoholic strength of Menstruum per cent of proof Spirit.	Alcoholic strength of Tincture per cent of proof Spirit.	Loss.
Tincture of Calumba.....	100·42	98·91	1·51
“ “ Camphor Co.....	100·42	99·24	1·18
“ “ Cardamom Co....	100·42	98·00	2·42
“ “ Gentian Co.....	100·42	99·90	0·52
“ “ Rhubarb.....	100·42	99·25	1·18
	Per cent of Recti- fied Spirit.	Per cent of Recti- fied Spirit.	Loss.
Tincture of Myrrh.....	102·10	98·92	3·18

The average loss in tinctures made with proof spirit is therefore less than 1·5 per cent, and in tincture of myrrh, made from spirit somewhat above the strength of proof spirit, B.P., the loss is slightly over 3 per cent.

Alpiers (Archiv. der pharm., 1887; 1044) found the amount of moisture in 77 dried drugs to average 19 per cent. When, however, we consider the relatively small proportion by weight which the solid matter bears to the weight of the finished product, we can readily understand the inconsiderable reduction of spirit strength caused by the presence of even 19 per cent of moisture in the drug used.

Unfortunately the standards adopted by the British and United States pharmacopoeias for tinctures of the same name are not identical, and the difference is complicated

by the fact that, while the B.P. directs the weighing of solid ingredients and the measurement of the resulting tincture, the U.S.P. directs the weighing both of ingredients and of tincture with, however, alternative directions for measurement. The following table gives the comparative constants for the tinctures reported on, calculated from the directions of the two pharmacopœias on the assumption that the tincture gravity given is correct.

COMPARISON of British and American Tinctures.

Tincture.	Specific Gravity of Tinctures used in the Calculation.	BRITISH PHARMACOPŒIA.			UNITED STATES PHARMACOPŒIA.		
		100 Parts by Weight of the Tincture contain the Dissolved Matter from the following Parts by Weight of Solids.	Gravity of Spirit used.	Alcoholic Strength of Spirit used.	100 Parts by Weight of the Tincture contain the Dissolved Matter from the following Parts by Weight of Solids.	Gravity of Spirit used.	Alcoholic Strength of Spirit used.
Arnica (root).....	{ 0·844 F. 0·842 S.	6 (nearly.)	0·8380	84·08	10·	0·9281	45·50
Buchu	{ 0·936 F. 0·939 S.	13·4	0·9198	49·24	Not official.....		
* Calumba.....	0·9224	13·5	0·9198	49·24	10·	0·9077	54·62
* Camphor.....	0·9227	1·25	0·9198	49·24	{ 1·6+4 parts } glycerine. }	0·9281	45·50
* Cardamoms co.....	0·9399	16·0	0·9198	49·24	11·5	0·9281	45·50
* Gentian co.....	0·9349	13·0	0·9198	49·24	14·0	0·9281	45·50
Ginger	0·842 F.	15·0	0·8380	84·08	20·0	0·8200	91·00
Jalap	{ 0·936 F. 0·940 S.	13·3	0·9198	49·24	Not official.....		
* Myrrh	0·8436	14·2	0·8380	84·08	20·00	0·8200	91·00
* Rhubarb.....	0·9361	14·6	0·9198	49·24	14·00	0·9281	45·50
Squills	{ 0·937 F. 0·953 S.	13·0	0·9198	49·24	15·00	0·9281	45·50

With reference to this table it has to be noted that:—

1. The asterisk prefixed to the gravity number indicates that the number given has been determined in this Laboratory.

2. The letters F. and S. in gravity column refer respectively to the table of F. W. Fletcher, F.C.S., published in the "Chemist and Druggist, London, Eng., Jan., 1889" and to that of J. Spilsbury, F.C.S., published in "The Analyst," vol. XIV., p. 208.

3. *Tinctura Camphoræ Composita* of the British Pharmacopœia is compared with *Tinctura Opii Camphorata* of the United States Pharmacopœia. Both are popularly known as "paregoric."

As regards the methods employed in making the determinations recorded in the tables, I have to make the following explanations:—

Residues (total dissolved solids) were obtained, in the case of tinctures worked by Prof. Ellis, by evaporating 20 c.c. in flat-bottomed platinum dishes. The residue was dried to constant weight on the water bath. Spilsbury used porcelain dishes, or glass beakers of two ounce size, and dried at 212° F. for two hours. Fletcher's numbers were obtained by evaporating 10 c.c. and drying at 120° C. In all other cases the residue was obtained by drying 10 to 25 c.c. of the tincture to constant weight at 95° to 100° C. in asbestos tubes as described in the "Analyst" for April of this year. It is evident from the above considerations, that the solid residues so obtained cannot be directly compared with each other. In many cases a considerable loss of weight must occur

100° and 120° C., and it is greatly to be desired that some uniform temperature be fixed upon for drying the residues. It is of scarcely secondary importance that a uniform mode of manipulation should be adopted.

Determination of the Spirit Strength of Tinctures. In many cases the alcohol can be directly estimated by dilution of the tincture with water to two volumes and careful distillation, making up the volume of the distillate to two volumes, taking care to make measurements at the same temperature. This method succeeds perfectly with Tincture of Calumba, Tincture of Jalap and Tincture of Squills. In compound Tincture of Sassafras the slight error due to the presence of traces of essential oils in the distillate is insignificant to be taken into account. Compound Tincture of Camphor is neutralized with soda before distillation in order to fix the benzoic acid, the oil of anise being present in too small quantity to affect the result. In this tincture the alcoholic strength is safely judged from the gravity of the tincture itself, provided that the extractive matter does not exceed 0.65 per cent. Compound Tincture of Cardamoms, Tincture of Sassafras, Tincture of Myrrh, and Tincture of Myrrh give distillates containing a considerable amount of essential oils. I have, however, ascertained that the error due to the presence of the volatile oil in the distillate is not greater than that introduced by the use of the method usually employed for separating the oil before distillation. Allan (Com. Org. Chem., vol. I., p. 112) recommends the dilution of the tincture to 8 volumes after distillation of the precipitated volatile oil by large previous dilution with entanglement precipitate of calcium phosphate. Any error in the gravity number is multiplied and experiments show that a loss of 3 to 4 per cent of alcohol may easily occur, a little double that of the greatest error that could result from straight distillation to two volumes.

For example, Tincture of Myrrh No. 11818, diluted to 2 volumes gave gravity 91.66. Hence $46 \cdot 14 \times 2 = 92 \cdot 28$ per cent alcohol by volume. An error of 0.0005 in finding the gravity number would give:—

			Error.
Defect.....	$0 \cdot 9423 - 45 \cdot 83 \times 2$	91.66	0.62
Excess	$0 \cdot 9413 - 46 \cdot 42 \times 2$	92.84	0.56

In the case of a dilution to 8 volumes a similar error in weighing would give the following:

		Error.
Correct gravity.....	$0 \cdot 9851 - 11 \cdot 53 \times 8 - 92 \cdot 16$	
Error	$+ 0005 = 0 \cdot 9856 - 11 \cdot 08 \times 8 - 88 \cdot 64$	3.52
Error	$- 0005 = 0 \cdot 9846 - 11 \cdot 96 \times 8 - 95 \cdot 68$	3.52

Essential oils which are compound ethers (e. g. Wintergreen oil) may be prevented from coming over by saponification, but in this case an equivalent of homologous alcohol must be added, thus vitiating the result as much as would be the case did the volatile oil appear in the distillate.

The majority of essential oils occurring in tinctures are terpenes, and in this case saponification is not available. I have tried various methods of retaining the oil or of separating it before distilling, as by entangling it in a precipitate as recommended by (loc. cit.) and by precipitating it by dilution of the tincture with water, and subsequent separation with aid of an immiscible solvent. I have obtained the best results with petroleum (refined high grade coal oil). The following numbers illustrate this method of working:—

Dilute alcohol was prepared by mixing pure alcohol with distilled water. Alcohol after distillation to 2 volumes) 52.41 per cent alcohol.

On shaking up 50 c. c. of this dilute alcohol with 100 c. c. water and 50 c. c. petroleum, separating the petroleum and distilling the aqueous fraction I obtained 51.13 per cent alcohol showing a loss of 1.28 per cent. Repeating this, using only 50 c. c. water, and 50 c. c. petroleum, 52.77 per cent alcohol, an error (excess) of 0.36 per cent. These experiments show that petroleum can be used to separate (terpenes, &c.) from alcoholic solution, without any serious loss of alcohol. On using olive oil in the same way a loss of 1.98 per cent of alcohol occurred. (All the above work was verified by duplication.)

A sample of oil of lemons having a specific gravity 0·8591 was mixed with spirit of wine (S. g. 0·8125) in the following proportions:—

Oil of lemons.....	25 c. c.
Spirit of wine to make.....	250 c. c.

The specific gravity of the mixture was 0·8161. On distilling carefully after addition of an equal volume of water (the distillate being made up to two volumes) the gravity of the distillate was found to be 0·9389. This is a mean of three attempts. The oil of lemon separated from the dilute alcohol so that it was difficult to obtain a constant weight for the emulsion formed by shaking vigorously. 50 c. c. of the solution of oil of lemon was now treated with 50 c. c. water, which caused a precipitation of essential oil. 50 c. c. petroleum was now added, and well mixed by shaking. The petroleum solution of the oil does not separate perfectly, but after taking off the bulk of the aqueous alcohol, the addition of 10 c. c. water enables a perfect separation to be effected. The aqueous alcoholic portion was now distilled, and a clear distillate, nearly pure alcohol, was obtained. Its gravity was found to be 0·9473. This corresponds to $42\cdot76 \times 2 = 85\cdot52$ per cent alcohol by volume in the solution of oil in alcohol. The content in alcohol is $\frac{85}{95}$ of $95\cdot95 = 86\cdot36$ per cent (volume). The error, assuming the oil of lemons to be free from alcohol, is therefore 0·84 per cent (loss). The acceptance of the gravity of the mixture as an indication of its content in alcohol would lead to an error of $95\cdot00 - 86\cdot36 = 8\cdot64$ per cent alcohol by volume.

It is seldom that an error of as much as one per cent of alcohol can occur through the presence of volatile oil in the pharmaceutical tincture, since the amount of oil is generally very small. Greater errors in alcohol estimation from the direct gravimetric result in consequence of the dissolved solids present. The extent of the error so resulting I have remarked, with other matters, in the following special notes to the various tables:—

TABLE I.—COMPOUND TINCTURE OF GENTIAN.

The following constants apply to the tincture made according to the instructions of the British Pharmacopœia:

100 vols. of the tincture represent $7\frac{1}{2}$ parts by weight gentian root.

100 " " compound to $12\frac{1}{2}$ solids used.

Specific gravity of the tincture 0·935 (nearly).

From this gravity 100 parts by weight of the tincture represent 13 parts by weight of solids used.

Made according to the directions of the United States Pharmacopœia:

100 parts by weight correspond to 8 parts gentian root.

100 " " " " 14 " solids used.

The density of the tincture made according to the instructions U.S.P. has not been determined. It will probably be slightly higher than that of the B.P. tincture from a somewhat higher proportion of solids used in its preparation, and the lower alcoholic strength of the menstruum. The extractive matter in the case of B.P. tincture is 3·5 to 4 per cent of the weight of the tincture. It is therefore evident that the density of a sample is not a safe guide to its alcoholic strength. The error in a particular case of a genuine tincture (Table I., No. 24) amounts to 12 per cent of proof spirit. The following gives the results of analyses of 23 samples collected on the open market, together with certain constants. It should be explained that the residues in the case of samples worked by Dr. Ellis were got by drying in flat platinum dishes at 100 c.c.—not in asbestine fibre as was the case with all the other samples.

No. 27 is not directly comparable with the other numbers in the table. It has not been able to discover any constant relation between the amount of extractive matter and the strength of the spirit used in these samples. It is not unlikely that some of the samples have been prepared with excessive amounts of the solids prescribed, while others have been reduced in strength both of alcohol and of extractive by fraudulent addition of dilute spirit.

TABLE II.—COMPOUND TINCTURE OF CARDAMOMS.

Twenty fluid ounces of this tincture require $3\frac{1}{2}$ ounces of solid matter—or taking as the gravity of the tincture, 100 parts by weight of the tincture correspond to 145 parts by weight of solids used in its preparation. The extractive matter constitutes 4.5 to 5.0 per cent by weight and consists chiefly of sugar from the raisins. The United States Pharmacopœia prescribes honey (1870) instead of raisins, and still later directs glycerine to be used. The dried residue at 100° C. will probably be lower in case, but a sample according to the U. S. P. directions has not been made in this story. Including the glycerine, the weight of material to prepare 100 parts by weight of U. S. P. tincture is 11.5 parts, and the glycerine, unlike the raisins, is entirely

in the case of a tincture of this kind the amount of alcohol per cent cannot be accurately ascertained from the gravity of the sample. An error of about 15 per cent of spirit would thus occur in No. 12.

The error in spirit estimation due to the presence of volatile oils in the distillate is insignificant.

The results shown in the table show that the tincture as found in the shops has no peculiarity of character, either as regards its spirit strength or its extractive.

TABLE III.—COMPOUND TINCTURE OF CAMPHOR.

Twenty ounces (measure) of this tincture are made from $(40 + 40 + 30)$ 110 grains, or $\frac{1}{2}$ oz., of solid matter, extracted with proof spirit. The specific gravity of the tincture differs, therefore, but very little from that of the spirit with which it is made. A minute amount of oil of anise does not introduce any appreciable error in the spirit estimation from gravity. The amount of error resulting from using the gravity of the tincture as an index to the spirit strength does not exceed 2 per cent of proof spirit, in cases where the solids are abnormal. (e. g. Nos. 1 and 2).

The following results were obtained on a sample made in the laboratory :—

Spirit used in preparing the tincture	100.42
“ strength deduced from gravity of the tincture.	97.68
“ “ “ distillate (to 2 vols.)	
after making alkaline with soda	98.25
Spirit strength deduced from distillation without	
previous neutralizing	99.20

These results show that, for practical purposes, the spirit strength can be safely deduced within one per cent from the gravity of the tincture, when the extractive is known to be not more than 0.65 per cent.

TABLE IV.—TINCTURE OF MYRRH.

Myrrh is a mixture, in very varying proportions, of resin, mucilaginous matters and essential oil. A sample yielded 27 per cent of resin, completely soluble in alcohol. According to the 25 lbs. of the drug we obtained 0.75 per cent of volatile oil.” Flückiger and Hanbury *Pharmacographia*, 1879.

Quickholdt got 2.18 per cent ; Bley and Diesel (1845) from 1.6 to 3.4 per cent, and he states that good myrrh distilled on a large scale yields as much as 4.4 per cent (Footnote to *Pharmacographia*, p. 144.) Braconnot (*Ann. de chim.* 67 ; 52) found

shows :—

Volatile oil	2.5 per cent.
Bitter resin	23.0 “
Soluble gum	46.0 “
Insoluble gum	12.0 “

Ruickholdt (Archiv. der Pharm. 61, 1) found :—

Volatile oil.....	2.183	per cent.
Resin	44.760	"
Gum (Arabin).....	40.818	"
Water	1.475	"
Earthy carbonates.....	3.650	"

It is evident that the object in view, in prescribing rectified spirit as the solvent to get the volatile oil and the resin as completely as possible into solution, leaving gum undissolved. A weaker alcohol will have the effect of dissolving the gum in proportion as it leaves the resin undissolved, so that while the total solid matter in solution may be unchanged in amount, it will be greatly changed in character. The volatile oil of myrrh has a density of about 1.000 (0.988 Flückiger and Hanbury) and a boiling point of about 280° C. I have found that very little error in the determination of alcohol results from diluting carefully until about 2 volumes come over. The maximum difference between this method of working, and processes in which the volatile oil is separated before distilling amounts to less than $1\frac{1}{2}$ per cent of alcohol in the tincture.

The British Pharmacopœia directs the preparation of this tincture by the use of 12.5 oz. avoirdupois of myrrh, and 100 fluid ounces of rectified spirit, afterwards made up to 100 fluid ounces of the tincture by addition of the necessary volume of rectified spirit. Calculating from the following constants :—

1 fluid ounce distilled water.....	1.0416	oz. avoirdupois.
Sp. grav. rectified spirit.....	0.838	
“ tincture of myrrh.....	0.845	

We obtain the following proportions :—

100 fl. oz. rect. spirit correspond to....	12.5	oz avoirdupois. myrrh.
100 avoirdupois. oz. “ “	14.32	“
100 fl. oz. tincture “	12.5	“
100 avoirdupois. oz. “ “	14.20	“

The United States Pharmacopœia prescribes the use of 20 parts by weight of myrrh in the preparation of 100 parts by weight of the tincture. The spirit employed is stronger than that authorized for B. P. tincture in the rates of 94.00 to 88.76 ; the relative densities of the two spirits being 0.820 and 0.838. The effect of this change in spirit strength will probably be fully counterbalanced in its influence on the density of the resulting tincture by the greater weight of myrrh employed. I have not prepared a sample according to U.S.P. directions ; but No. 18 in the table was made according to the British Pharmacopœia, one pint being prepared, and shows that an apparent loss of about 3 per cent of rectified spirit occurred in the process of manufacture.

A. H. Allen (Analyst, IV., p. 102) finds, however, that rectified spirit is increased in volume by solution of myrrh to such an extent that a considerable error results in calculating the strength of the alcohol used in making the tincture from the results of distillation of a measured volume of tincture. He deduces from his experiments a factor 1.037 for conversion of proof spirit by volume in the distillate to proof spirit by volume in the menstruum employed in making the tincture. If this factor be applied to the results obtained by distillation in the case of No. 18 the products are 86.58 per cent absolute alcohol by weight. 91.05 alc. by vol. or 100.65 p. c. rectified spirit. For the alcohol actually used in preparing this tincture the numbers are 86.58 per cent absolute alcohol by weight. 90.70 vol. and 102.1 rectified spirit. Error (uncorrected) 3.27 p. c. rectified spirit deficit. (corrected by Allen's factor) 1.54 rec. sp. deficit. The error resulting from taking the specific gravity of the tincture to indicate the alcohol present amounts to about 4 per cent of rectified spirit when the tincture is properly made.

TABLE V.—TINCTURE OF RHUBARB.

The British pharmacopœial tincture contains the soluble matter from $2\frac{1}{4}$ oz. of rhubarb in 20 fluid ounces of the tincture, or 100 parts by measure, employ 13.75 parts by weight

g 0.94 as the average gravity of the tincture, 100 parts by weight require 14.6
ids.

U.S.P. employs 14 parts solids for 100 parts tincture, omitting coriander fruit
on. The extractive matter in the two tinctures, while not strictly identical in
all differ but little in percentage amount. A sample prepared in the laboratory
g to B.P. directions gave 3.89 per cent of extractive (weight in volume) and had
gravity of 0.936. No doubt the different varieties of rhubarb will yield slightly
amounts of extractive to proof spirit. In this tincture an error amounting to
per cent of proof spirit would result from taking the gravity of the tincture to
the spirit strength of the menstruum. The error due to volatile oil passing
in the distillate on distilling to two volumes is less than 1 per cent of alcohol.

TABLE VI.—TINCTURE OF CALUMBA.

is made with proof spirit, and 1 part of the bruised root is used to make 8 parts
of the tincture. The gravity being taken as 0.925, this corresponds to 13.5
weight of the root for 100 parts by weight of the finished tincture. The
prescribes 10 parts of the root (in No. 20 powder) to make 100 parts of tincture.
menstruum directed is a mixture of alcohol (*s.g.* 0.820) 3 parts to water 2 parts; *i.e.*,
spirit containing 54.6 per cent by weight of true alcohol.

U. S. P. tincture of calumba will therefore have a lower gravity than the B. P.
and the extractive (weight in volume) will be less.
order to ascertain the necessary loss of spirit entailed in making the B. P. tincture
(one pint) was made in this laboratory, and the apparent loss of proof spirit was
be less than 2 per cent.

error resulting from judging the alcoholic strength of the tincture, directly from
y amounts to from 1 to 2 per cent of proof spirit.

TABLE VII.—TINCTURE OF GINGER.

B. P. directions prescribe 12.5 parts by weight of the bruised root for 100 parts
of the tincture. Taking 0.84 as the gravity of the tincture, this is equiva-
early 15 parts of ginger for 100 parts of tincture by weight. Rectified spirits
8) is the menstruum.

U. S. P. directs the use of 20 parts ginger for 100 parts of the tincture by
with alcohol (*s.g.* 0.820).

amount of extractive in the seven samples tabulated is exceedingly variable,
not be accounted for except on the supposition of carelessness in manufacture.

TABLE VIII.—TINCTURE OF SQUILLS.

B. P. tincture is made from 12.5 parts by weight of dried bruised squills for
by measure of tincture. If the gravity of the tincture be taken as 0.940 this
ds to about 13 parts by weight of squills for 100 parts by weight of tincture.

. P. prescribes 15 parts of squills for 100 parts of tincture.

amount of extractive found in Canadian samples is very variable.

TABLE IX.—TINCTURE OF JALAP.

tincture is not official in the U. S. P.

ording to B. P. it should be made from 12.5 parts jalap by weight for 100 parts
of the tincture, proof spirits being the menstruum. This is equivalent to
3 parts by weight of jalap for 100 parts of the tincture, the gravity of the
being taken = 0.940.

TABLE X.—TINCTURE OF ARNICA.

The British Pharmacopœia directs the use of the bruised root 1 part by weight of rectified spirit to percolate 20 parts by volume.

The United States Pharmacopœia prescribes the use of 18 parts of the root in 40 powder, and diluted alcohol to make 100 parts (weight). This United States Pharmacopœia tincture is known as the tincture of arnica root to distinguish it from the tincture of arnica flowers, which is made by treating 20 parts of the flowers (in No. 40 powder) with diluted alcohol to make 100 parts by weight of the tincture. The following are the relations between these tinctures and their components, taking 0·843 as the specific gravity of the British Pharmacopœia tincture:—

	Ratio of Solids to finished tincture weight.	Alcoholic Strength of the Menstruum.
Tincture of Arnica, B. P.	6 to 100	84·08
do do root, U.S. P. ...	10 to 100	45·50
do do flowers do ...	20 to 100	45·50

It is evident that the three samples reported upon by Dr. Ellis have been prepared ostensibly according to the United States Pharmacopœia. While one of the samples is slightly above the strength required, two of them fall considerably below it. It is conceivable that a loss of 13 per cent of diluted alcohol need occur in the preparation of this tincture, whether made from the root or from the flower.

In a private communication Dr. Ellis states that a sample of tincture of arnica "which he has every reason to believe was made according to British Pharmacopœia directions," gave 75 per cent by weight of alcohol. This is equivalent to 81·28 per cent of alcohol by volume, or 91·57 per cent of rectified spirit, showing a loss of 8·5 per cent of rectified spirit.

The amount of extractive in these samples is strangely variable, and its high percentage in No. 5951 requires explanation.

TABLE XI.—TINCTURE OF BUCHU.

This tincture is only official in the British Pharmacopœia. It is made from 10 parts by weight of bruised buchu leaves for 100 volumes of tincture; proof spirit being the solvent. If we take 0·936 as the gravity of the tincture, this is equivalent to 10 parts by weight of buchu for 100 by weight of finished tincture.

The samples in Table XI. are all deficient in spirit; and it is remarkable that the deficiencies in spirit strength are great, the amount of dissolved solids is practically constant.

I have the honour to be, sir,
Your obedient servant,

A. MCGILL.

APPENDIX L.

BULLETIN No. 35.—VINEGAR.

L, Esq.,
Commissioner of Inland Revenue.

—I have to submit for your consideration the following report on the samples of vinegar which were, in accordance with your instructions, collected in various parts of the Kingdom in April, May and June last, and submitted to analysis. The results of investigation are of unusual interest on account of the manner in which the question "is vinegar?" has been ventilated and decided before the Courts of the United Kingdom. The prosecutions there for the sale of adulterated vinegar have been very numerous, and have generally resulted in convictions, it being held that in order to be sold under the name of "vinegar" the article requires to possess the composition as defined in the British Pharmacopœia. The proceedings in one of the most important cases of this sort are recorded in the "Analyst" for August, 1893. It was first heard at the Birmingham Quarter Sessions on the 3rd July, and resulted in a reversal of the judgment of the Lower Court. The article in question was admitted to be acetic acid produced from the distillation of wood, which had been coloured. The essential points in the case are given in the judgment, which I have transcribed:—

The Recorder said that he saw no useful purpose to be served by reserving judgment. Having listened very carefully for a day and a half to the arguments so ably presented on both sides, he thought he was in a position to give his decision at once. The question really was whether the substance which had been sold on this occasion by the appellants could be allowed to bear the name of vinegar. If it ought not to be sold as such, then there had been sufficient prejudice to the purchaser to justify a conviction under the Food and Drugs Act. There was no dispute as to the constitution of the substance. As to whether it was entitled to be called vinegar, counsel for the appellants, with great skill and perseverance, endeavoured to establish the affirmative on three grounds. The first ground was, that the substance was recognized by law as vinegar. In going through the Acts of Parliament and the decisions that had been made by the Recorder would say that he did come to the conclusion that the contents of vinegar and preparations of acetic acid were in law the same thing could not be distinguished. The object of the Acts of Parliament quoted was to take care that certain duties were enforced, and for that purpose they enacted that persons who had or who were in their custody and possession, amongst other things, vinegar or acetic acid, or matters for certain purposes, should be deemed vinegar-makers. Those enactments did not mean to enact that acetic acid should be vinegar, or that the makers or sellers of acetic acid or pyroligneous acid, although they were to be deemed vinegar-makers for the purpose of these acts, should be entitled to have the acetic acid which they sold termed vinegar. He thought that the words 'deemed to be vinegar-makers' conclusively showed that it was for the purpose of these duties that they were to be included under the generic name 'vinegar-makers,' which included a number of things, and could not hold that it had been recognized by these various Acts of Parliament that acetic acid, coloured, was vinegar. The decisions which had been quoted, and which had reference to excise questions, he interpreted in the same manner, and therefore his argument depending upon recognition by law was unfounded. As to the second ground, whether this mixture was entitled by long use to be termed vinegar, evidence was given that for a great number of years it had been sold as vinegar. On the other hand, it was admitted that the public had not known that it was merely dilute acetic acid coloured that they were buying, and that it had not been discovered by the analysts until quite recently, when the analysts had found out what the exact constituents of the substance were. Therefore, he did not think that this substance had made out

its title by long usage to be recognized as vinegar. The third point made by the appellants was that the substance was really vinegar in point of fact. It was clear that by the invention of this substance the original definition of vinegar was a vegetable juice infusion which had passed through the alcoholic and acetic fermentations. In the 'British Pharmacopœia,' Professor Attfield defined vinegar as a substance 'prepared from a mixture of malted and unmalted grain by acetic fermentation.' He was surprised, therefore, to hear Professor Attfield say on Monday that this definition of vinegar, for which he was responsible in so important a publication as the 'British Pharmacopœia,' was in simply for the preparation of soap-plaster. On the very same page of the book Professor, alluding to vinegar, stated what the dose was to be; and he could not but be that a gentleman of eminence who was responsible for so important a publication should have been guilty of what would have been unpardonable carelessness of putting in such a definition of such an article as vinegar simply for the purpose of soap-plaster. But in the 'Pharmacopœia,' in addition to defining vinegar, Professor Attfield had also defined dilute acetic acid. Therefore he (the Recorder) came to the conclusion that as the Professor Attfield was concerned the definitions of vinegar and dilute acetic acid were distinct. Reviewing the other expert evidence, the Recorder pointed out that Dr. Allen had said that dilute acetic acid not produced from any process of fermentation was not true vinegar, but was 'as different from it as silene spirit is different from wine.' In fact, in the evidence one might just as well be called upon to decide that alcohol was wine as that coloured acetic acid and water was vinegar. Therefore the evidence of the appellant seemed to be a *reductio ad absurdum*. Under these circumstances the Recorder was forced to the conclusion that what was sold in this case was not entitled to the name of vinegar. He did not think there was very much weight in the argument that the great disturbance of trade that would be caused by a decision adverse to the appellants. In a case of that kind the law could not take that into consideration at all. He would point out that a similar argument was used with regard to margarine. It was said that the public would cease to buy margarine if that substance were given its proper name, but it was common knowledge that the margarine trade was now in a more flourishing state than ever before. He had no doubt that his decision in this case—which, if it should be confirmed elsewhere, would have a far-reaching effect—would cause a good deal of disturbance and inconvenience to the manufacturers of this article. The substance, however, was no doubt extremely valuable for many things, and so for the purpose of vinegar in many ways, and he could not help thinking that the discussion which had been raised by this case must have shown the public the value of the substance for what it was, as well as what it was not. The article appeared to be a valuable thing in itself, and would find its place in commerce, and therefore he did not think that in the end the manufacturers of it would be at any loss. But it was not entitled to be called vinegar, and consequently the appeal must be dismissed, with costs against the appellant."

From this it appears to be definitely settled that in England it is only the article made from malted and unmalted grain which can be sold as "vinegar." It follows that all other varieties, even those which have been produced from fruit juices by various acetic fermentations, must be sold under other appellations, such as "Cider Vinegar," "Cider Vinegar," "Sugar Vinegar," "Wood Vinegar," "Diluted Acetic Acid," &c.

At present no positive standard for vinegar exists in Canada, i.e., the Government General in Council has not yet exercised the power given under the Adulteration Act to establish a standard for and fix the limits of variability permissible in the article. Therefore, cases of vinegar adulteration were brought before Canadian Courts, the decisions would no doubt be largely influenced by the English precedent above referred to. It would not be difficult to show that this would result in much embarrassment to the trade, for while "in England malt vinegar is held in high esteem" and "in America cider vinegar is largely used,"* the article most favoured in Canada is that made from spirit. There is no doubt that if the English law as now interpreted were adopted in Canada, the work of the analyst in determining what is and is not vinegar would

*A. H. Allen, in the Chemist and Druggist, 17th June, 1893.

er. As it is at present, there are sold under the name of vinegar, with various not only imported malt vinegars, but also articles made from spirit, beer, fruit and strong acetic acid. Large quantities of the latter, made from wood, are imported making vinegar by dilution and colouring, and the manufacture of strong acid imported acetate of lime has already been established for the same purpose. To these latter products from each other, is a matter of extreme difficulty as far from a consideration of the figures given in this report and the table appended to it. If for instance, that made from spirit were adopted as the article entitled to be sold as vinegar it would be impossible to distinguish it from diluted and to which a slight quantity of alcohol has been added. On the other hand if established that the article from malt could alone be sold as vinegar then the would be obliged to sell the other products as "Cider Vinegar," "Wine "Spirit Vinegar," "Diluted Acetic Acid," or otherwise as the case might be. It would also be free to use the names "Compound Vinegar," or "Vinegar Mixture" permitted by the Adulteration Act. There does not appear to be any other practice in which the provisions of the Act can be carried out in reference to unless by adopting the modern English practice. It must be remembered that in a case in which the additions of substances injurious to health has to be considered. The object is to make it certain that when the public purchase vinegar they made aware of the source from which it is derived, or of the material from which manufactured.

The tables appended to this report there are described 93 samples of vinegar as Canada. The results of the analyses by the district analyst are given, as well as obtained on the duplicate samples by my assistant, Mr. W. H. Babington. The results are stated in the lowest of the two lines placed opposite to each sample. In order to make particulars there given may be properly understood, the following explanations are made as regards the figures placed in each column :

Column 1 contains the specific gravity of the sample taken at 15.5° C.
 Column 2 shows the total amount of solids or dry substance contained in 100 cubic centimetres of the sample dried at 100° C. This result should be serviceable for distinguishing the varieties from each other, malt vinegar being high and spirit vinegar low in solids, but, unfortunately, artificial additions may vitiate any conclusions drawn from these figures. This determination is made by evaporating 50 cubic centimeters of the sample in a platinum capsule to dryness. If sulphuric acid is present the residue is weighed, if the sample contains 0.02 p.c. of the acid the residue separates into oily drops, so that this phenomenon can be used to ascertain the presence of that quantity of sulphuric acid.

Column 3 gives the amount of ash ascertained by incineration at a dull red heat.
 Column 4 its reaction is stated, which is as a rule alkaline. It is tested by adding a few drops of water and placing a piece of good red litmus paper in the solution, the latter is thoroughly moistened. If it is not found to be alkaline the reaction of the paper is next tried. If the ash is found to be neutral it is fair to conclude that no mineral acid is present.

Column 5 gives the total acidity obtained by simple titration of 25 cc. of the sample with normal soda. It is stated in terms of glacial acetic acid, $C_2H_4O_2$.

Column 6 contains the percentage of acetic anhydride present, since the mode practiced by the Inland Revenue Officer according to the departmental instructions of 25th March 1893, results in giving the percentage in terms of hypothetically anhydrous acetic acid, under the old notation when acetic acid was written $C_4H_4O_4$, had the formula $C_4H_2O_3$.

Column 7 gives the percentage of organic acid, combined as well as free, in terms of normal soda. This was obtained by taking the solution from the ordinary titration and evaporating it to dryness in a platinum dish, igniting, exhausting the residue with water, filtering, treating the filtrate with 50 cc. normal sulphuric acid, boiling off the excess of acid, and titrating back by normal soda. Then the number of c.c. of the normal soda $10 \times 0.06 \times 4$ gives the percentage of organic acids. This determination is of use in the case of vinegars which darken in colour in approaching the neutralizing point in

the first titration. It is also serviceable with vinegars containing sulphuric acetates. If sulphuric acid is present the organic acids will be less, and if acetates are present the organic acids will be more than in the first titration.

Column 8 is for sulphuric acid, and the quantity present is given when the determination has been made.

Column 9 contains the result of a qualitative test for phosphoric acid performed as follows:—The ash is dissolved in a few drops dilute hydrochloric acid, about 10 c.c. of water added, and filtered into a test tube; one half of this is reserved to test for metallic contamination, and to the other molybdate of ammonia is added. The quantity of phosphoric acid present is indicated by the words "none," "trace," "slight precipitate," "heavy precipitate." Its presence indicates that the vinegar was produced from malt or grain, and its absence points, as a rule, to a derivation from spirits or distilled acetic acid.

Column 10 gives the result of a qualitative test made to ascertain the presence or absence of reducing sugar. 10 c.c. of the sample are placed in a test tube, neutralized with soda solution, 10 c.c. of Fehling's solution added, and heated in a water-bath for ten minutes. From the amount of reduction observed, the quantity of sugar present is expressed by the words "none," "trace," "slight reduction," "heavy reduction." The use of this test is for separating spirit and acetic vinegars from those produced from malt, wine and fruit juices. The latter give indications of the presence of sugar; the former show none or only a slight reduction.

Column 11 shows the amount of alcohol present. 100 c.c. of the sample are rendered alkaline by soda and distilled into a 100 c.c. flask. The specific gravity of the distillate is taken and the percentage obtained from *Hehner's tables*. The presence of alcohol indicates vinegars from spirit, wine and fruit vinegars, but the indication of course is not conclusive, as dilute acetic acids, to which small quantities of alcohol may have been added, will also give a similar result.

Column 12 gives the result of testing for metallic contamination with sulphuric acid and hydrogen on the portion reserved from the phosphoric acid test. When any heavy metals are present this is indicated, and the quantity stated in cases where the determination has been made.

In order that a comparison might be made of the commercial vinegars with samples of known origin, with distilled acetic acid and mixtures of known composition, the following analyses were also made by Mr. Babington, the methods of examination for which being those above mentioned :

ADULTERATION OF FOOD.

Description of Vinegar.	Total free Acidity as Acetic Acid. $C_2H_3O_2$.	Total free Acidity as Acetic Anhydride.	Total Organic Acids, as Acetic Acid.	Total Solids in 100 c.c. — Grammes.	Ash in 100 c.c. — Grammes.	Reaction of Ash.	Phosphoric Acid.	Sulphuric Acid in 100 c.c. — Grammes.	Reducing Sugar.
1. Spirit vinegar; sample from bonded factory.	8.42	7.16	8.61	Not estimated.					
2. The same with 1.6 p.c. acetate of soda added.	8.42 7.89	7.16 6.70	8.86 8.08	0.660	0.040	Alkaline.	None.	None.	
3. Spirit vinegar from bonded factory.	5.46	4.64	4.20	A black syrup.	0.024	Neutral.	None.	1.760	
4. The same mixed with about 1.5 p.c. sulphuric acid and some water.	6.31 5.54	5.36 4.71	5.63 5.65	0.028 0.486		do	Slight ppt.	0.0252	Slight reduction.
5. Vinegar mixed with a smaller quantity, H_2SO_4 .					0.038	Alkaline.			Heavy reduction.
6. Wine vinegar purchased.						do	Heavy ppt.		do
7. Cider vinegar do	4.88	4.15	5.16	2.086	0.340	do	do		
8. English malt vinegar labelled Cross and Blackwell.	5.97	5.07	6.05	2.978	0.310	do	do		
9. Acetic acid, purchased from druggist as B. P.	38.40	32.64	37.70	0.010	Not weighed	do		Contains sulphate of soda.	
10. Diluted acetic acid, purchased from druggist as B. P.	5.10	4.33	4.94	0.004	do	do			do
11. Acetic acid imported, coloured for making vinegar.	76.60	65.00	74.00	3.750	0.040	do	Slight ppt.		do
12. Acetic acid imported, coloured for making vinegar.	12.31	10.20	12.00	2.720	0.224	do	Heavy ppt.		do
13. Acetic acid imported, coloured for making vinegar.	75.60	64.26		0.168	0.022	do	None.		do
14. Vinegar made from 11 by addition of 9 vols. water.	7.65	6.50	7.39	0.354	0.004	do	Slight ppt.		do

With reference to these samples and results, it appears necessary to make the following remarks:—The spirit vinegar (No. 3) shows considerable solids, which is explained by the fact that the addition of other material, besides spirit, such as beer or cider, is permitted in the bonded factories by the Inland Revenue authorities. At the point of view of the analyst this practice is much to be regretted, because it renders it impossible for him to distinguish between the two great classes of vinegars, viz.: those obtained from distilled products, and those produced by fermentation alone. The acid bought as B. P. (No. 9) is too strong, the standard prescribed being 33 p. c. It is also the case with the sample bought as diluted acetic acid which contained 42 p. c. whereas the Pharmacopœia requires only 4.27 p. c. In this connection it may be mentioned that *vinegar* requires to contain 5.41 p. c. of acetic acid according to the British Pharmacopœia.

The vinegars described in the tables appended to this report show wide variations as regards their total acidity. The percentages of acetic acid range from 2.86 to 6.11, which facts at once suggest the inquiry as to what the proper strength should be. The proof vinegar of the Inland Revenue Department contains 6 per cent of acetic anhydride which is equal to 7.06 per cent of acetic acid. This is of course too strong for domestic purposes. The vinegars described in the tables show the following averages:—

	Number of samples.	Acetic Acid average per cent.
Nova Scotia.....	19	4.01
Quebec	23	6.11
Ontario	39	5.32
Manitoba.....	12	5.09
	<hr/>	<hr/>
Dominion	93	5.13
	<hr/>	<hr/>

From these figures it would appear reasonable to adopt as standard the vinegar of the British Pharmacopœia, and place the strength at 5.41 per cent, which is equivalent to 4.6 per cent of acetic anhydride.

In concluding this report, I beg to suggest its early publication for the information of those engaged in the manufacture and sale of vinegar, as well as of the public generally.

I have the honour to be, sir,
Your obedient servant,

THOS. MACFARLANE
Chief Analyst

14th Oct., 1893.

RESULTS OF THE EXAMINATION
OF
VINEGARS

RESULTS of the Examination

Serial No.	Date of Collection.	No. of Sample.	Description of Vinegar.	NAME AND ADDRESS OF		RESULTS OF ANALYSIS	
				Vendor.	Manufacturer or Furnisher as given by the Vendor.	Specific Gravity at 15° Centigrade.	Total Solids in 100 c.c.
	1893.			<i>Halifax, N.S.</i>		1	2
1	July 28	12713	White wine, XXX	Forsyth Bros., Dartmouth.	M. Lefebvre & Co., Montreal.	1·0077 1·0077	0·180 0·178
2	do 28	12714	do do	Samuel Thompson, Dartmouth.	F. Beaufort.	1·0038	0·300
3	do 28	12715	do XX..	James Baxter, West St.	M. Lefebvre & Co., Montreal.	1·0039 1·0088 1·0091	0·284 0·360 0·380
4	do 28	12716	do XXX	J. C. Flynn, Ger-rish St.	Brosseau & Co., Montreal.	1·0072 1·0080	0·220 0·224
5	do 31	12717	do do	A. L. Doyle & Co., Lower Water St.	T. McCready & Co., St. John, N. B.	1·0058 1·0059	0·250 0·246
6	do 31	12718	do X....	H. W. Wentzell & Co., Up. Water St	Brosseau & Co., Montreal.	1·0058 1·0059	0·160 0·158
7	do 31	12719	Cider.....	Jos. Sitemann.....	do do	1·0084 1·0094	0·350 0·392
8	do 31	12720	do	Otis Upham, Cun-nard St.	.....	1·0143 1·0144	1·130 1·292
				<i>Shelburne, N.S.</i>			
9	Aug. 8	12721	White wine.....	Mrs. E. L. King..	Brown & Webb, Halifax.	1·0022	0·030
10	do 8	12722	do	J. A. McGowan...	Simson Bros., Halifax.	1·0021 1·0072 1·0070	0·034 0·290 0·342
11	do 8	12723	Cider.....	McGill Bros.....	J. A. Troope & Co., St. John, N. B.	1·0056 1·0060	0·060 0·062
				<i>Liverpool, N.S.</i>			
12	do 9	12724	do	J. C. Innes.....	M. Lefebvre & Co., Montreal.	1·0076 1·0075	0·280 0·444
13	do 9	12725	White wine... ..	J. E. Barss.	G. A. Troope & Co., St. John, N. B.	1·0066 1·0066	0·230 0·254
14	do 9	12726	Apple.	F. L. Seldon & Co	Brown & Webb, Halifax.	1·0070 1·0070	0·440 0·416
				<i>Lunenburg, N.S.</i>			
15	do 11	12727	Cider.....	A. G. Heisler	Simson Bros., Ha-lifax.	1·0076 1·0075	0·500 0·510
16	do 11	12728	X white wine...	Mrs. A. Z. Gates ..	G. A. Troope & Co.	1·0041 1·0040	0·060 0·044
17	do 11	12729	Cider.....	Zwicker & Co.....	J. Tobin & Co., Halifax.	1·0077 1·0077	0·610 0·670
				<i>Halifax, N.S.</i>			
18	do 14	12730	English malt.....	Anderson & Co....	Unknown	1·0075	0·680
19	do 29	12731	XX white wine...	A. L. Doyle & Co.	T. McCready & Co., St. John, N. B.	..... .....	0·220

The first line shows results reported by Mr. Bowman, official analyst, Halifax. The second

Commercial Vinegar.

RESULTS OF ANALYSIS.								REMARKS.	
Total Free Acidity in 100 c.c.	Free H ⁺	As Acetic Anhy- dride.	Total Organic Acids, free and combined as Acetic Acid, C ₂ H ₄ O ₂ .	Sulphuric Acid—H ₂ SO ₄ — —in 100 c.c.	Test for Phosphoric Acid by Ammonium Molyb- date.	Test for reducing Sugar by Fehling's Solution.	Alcohol in 100 c.c. by Weight.		Test by Sulphuretted Hydrogen.
5	6	7	8	9	10	11	12		
12			None.				0.42		Unadulterated.
17	4.39	5.09		Slight ppt.	None.			No heavy metals.	Not wine vinegar.
83			None.						Adulterated, being de- ficient in acetic acid.
86	2.43	2.79		Slight ppt.	Slight reduct'n	0.84		do	Not wine vinegar.
93			None.						Unadulterated.
09	4.33	4.94		Slight ppt.	Slight reduct'n	0.05		do	
32			None.						do
39	3.73	4.34		Trace.	None.	0.11		do	Not wine vinegar.
10			0.100						Adulterated, being de- ficient in acetic acid.
27	2.78	3.17	Præ't	None....	Slight reduct'n	0.11		do	Not wine vinegar.
40			None.						Adulterated, being de- ficient in acetic acid.
46	2.94	3.51		Trace.	None.	None.		do	Not wine vinegar.
91			None.						Unadulterated.
98	4.23	4.98		Trace.	Slight reduct'n	0.11		do	Not cider vinegar.
26			None.						Unadulterated.
39	5.43	6.44		Heavy ppt	Slight reduct'n	None.		do	
38			None.						Adulterated, being de- ficient in acetic acid.
41	2.90	3.10		None.	None.	1.69		do	Not wine vinegar.
29			None.						Unadulterated.
32	3.67	4.13		Slight ppt.	Slight reduct'n	0.42		do	
52			None.						do
55	3.02	3.48		Slight ppt.	None.	None.		do	Not cider vinegar.
20			None.						Unadulterated.
27	3.63	4.06		Slight ppt.	Slight reduct'n	None.		do	Not cider vinegar.
83			None.						Unadulterated.
88	3.30	3.58		Trace.	Slight reduct'n	None.		No heavy metals.	Adulterated, being de- ficient in acetic acid.
40			None.					do	
45	2.93	3.02		Trace.	Slight reduct'n	None.			
79			None.						Unadulterated.
84	3.26	3.46		Slight ppt.	Slight reduct'n	None.		do	
56			None.						do
62	3.08	Und't		Trace.	None.	0.79		do	Adulterated, being de- ficient in acetic acid.
42									
48	2.96	3.20		None.	Slight reduct'n	None.		do	
58	3.04			None.	Slight reduct'n	0.37		do	
26	2.77	3.00	0.1008						

on, Ottawa.

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RESULTS of the Examination of

Serial No.	Date of Collection.	No. of Sample.	Description of Vinegar.	NAME AND ADDRESS OF		RESULTS OF ANALYSIS	
				Vendor.	Manufacturer or Furnisher as given by the Vendor.	Specific Gravity at 15.5° Centigrade.	Total Solids in 100 c. c.
	1893.			<i>Montreal.</i>		1	2
20	June 19	11927	Malt.	W. Charpentier & Co., 147 Vitre St.	M. Lefebvre & Co., Montreal.	1.0109	0.382
21	do 19	11928	Spirit.	M. A. Flood, 103 Bleury St.	D. C. Brosseau, Montreal.	1.0047	0.209
						.....	0.224
22	do 19	11929	Golden syrup.	A. E. Sennat, 696 Dorchester St.	Hamilton Vinegar Co., Hamilton, O.	1.0106	0.371
23	do 19	11930	Spirit.	M. Hodge, 181 St. Lawrence St.	Uncertain.	1.0095	0.054
24	do 21	11931	White wine.	E. Elliott, Bleury St.	M. Lefebvre & Co., Montreal.	1.0089	0.299
25	do 21	11932	Triple spirit.	E. Cunningham, 653 Lagauchetière.	Lightbound, Ralston & Co., M'treal.	1.0093	0.522
26	do 21	11933	Malt.	H. Poirier, 1938 St. Catherine.	Hamilton Vinegar Co.	1.0100	0.201
27	do 21	11934	White wine.	F. Filiatrault, 198 St. Lawrence.	Imported.	1.0100	0.384
						1.0167	1.582
						1.0165	1.522
						1.0091	0.143
						1.0095	0.158
				<i>St. Johns, P.Q.</i>			
28	do 27	11935	do.	J. D. Huot, Market Place.	M. Lefebvre & Co., Montreal.	1.0107	0.312
29	do 27	11936	Malt.	do do	Brosseau & Co., Montreal.	1.0114	0.468
30	do 27	11937	Golden syrup.	E. Laplante, St. Jacques St.	Hamilton Vinegar Co.	1.0108	0.374
31	do 27	11938	Spirit.	H. Foisy, Champlain St.	Brosseau & Co., Montreal.	1.0113	0.512
				<i>Waterloo, P.Q.</i>		1.009	0.276
						1.0094	0.340
						1.0085	0.336
						1.0088	0.324
32	July 27	11939	Spirit.	A. B. Bouchard ..	G. A. Mathewson & Co., Montreal.	1.0084	0.058
33	do 27	11940	Maple syrup.	N. O. Rockwell...	W. F. Shore, Waterloo.	1.0088	0.056
						1.0238	4.862
						1.0242	5.234
34	do 27	11941	White wine.	H. Hills.	G. W. Brayley & Co., Montreal.	1.0064	0.198
				<i>Quebec.</i>		1.0069	0.260
35	do 12	11942	Spirit.	C. Rosseau & Co..	Drouin, Quebec...	1.0087	0.347
36	do 12	11943	XXX imperial...	L. Mercier, 117 St. Paul St.	Brosseau & Co., Montreal.	1.0086	0.356
37	do 12	11944	Malt.	P. Huot, 229 St. Paul St.	Robitaille & Co., Quebec.	1.0086	0.166
38	do 12	11945	Spirit.	F. X. Allaire, 118 Chapelle.	do do	1.0088	0.188
39	do 12	11946	Grape.	N. Laberge, 128 Bridge St.	E. M. Bollman, Bordeaux, France.	1.0107	0.756
40	do 12	11947	Spirit.	C. Belanger, Bridge St.	Brosseau & Co., Montreal.	1.0096	0.466
41	do 12	11948	Wine.	M. N. Coleman, Bridge St.	Boudard, Père & Fils, Bordeaux.	1.0097	0.498
42	do 12	11949	Malt.	do do	Hamilton Vinegar Co.	1.0108	0.151
						1.0112	0.128
						1.0086	0.245
						1.0088	0.264
						1.0210	1.570
						1.0213	1.678
						1.0214	3.214
						1.0216	3.328

The first line shows results by Dr. Edwards, official analyst; the second by Mr. Babington.

Commercial Vinegar—Continued.

RESULTS OF ANALYSIS.								REMARKS.	
Total Free Acidity in 100 c.c.	$C_2H_3O_2$ — (Glacial.)	As Acetic Anhydride.	Total Organic Acids, free and combined as Acetic Acid, $C_2H_3O_2$.	Sulphuric Acid— H_2SO_4 — —in 100 c.c.	Test for Phosphoric Acid by Ammonium Molybdate.	Test for reducing Sugar by Fehling's solution.	Alcohol in 100 c.c. by Weight.		Test by Sulphuretted Hydrogen.
5	6	7	8	9	10	11	12		
5.18	...	6.33	Trace...	Trace...	No heavy metals.	Adulterated under act, below st'd'rd strength and unfit for human consumption.
5.45	5.48	6.43	...	Heavy ppt	Trace...	Trace...	Trace...	do	
5.70	...	2.81	...	...	...	...	...	do
5.88	2.45	2.71	...	Slight ppt.	None	None	None	do	Adulterated.
5.91	...	6.00	...	...	...	...	...	Bl'ck 0.006
5.19	5.26	5.97	...	Slight ppt.	Slight reduct'n	None	None	copper.	
5.23	...	6.33	No heavy metals.	Fruit vinegar.
5.57	5.58	6.24	...	Trace.	None	None	None	do	
5.51	...	5.55	...	...	...	...	...	No heavy metals.
5.78	4.91	5.40	...	Slight ppt.	Slight reduct'n	0.26	0.26	do	Good spirit vinegar.
5.21	...	6.27	...	...	...	...	...	do
5.50	5.53	6.30	...	Slight ppt.	None	0.11	0.11	Slight brown.	
5.84	...	6.41	No heavy metals.	Adulterated by fungoid deposit.
5.41	6.30	7.15	...	Heavy ppt	He'vy reduct'n	None	None	do	
5.94	...	5.76	...	...	...	...	...	No heavy metals.
5.21	5.28	5.88	...	Slight ppt.	None	0.16	0.16	do	Fruit vinegar partly.
5.39	...	6.51	0.003	...	...	...	...	do
5.74	5.73	6.30	...	Slight ppt.	Slight reduct'n	0.11	0.11	do	
5.54	...	6.48	0.007	do	Unadulterated.
5.84	5.81	6.62	...	Slight ppt.	Slight reduct'n	None	None	do	
5.19	...	4.95	0.002	...	...	...	...	do
5.39	4.58	5.25	...	Slight ppt.	Slight reduct'n	None	None	do	Ad' terated; below standard of acetic acid.
5.13	...	5.25	0.002	...	...	...	...	do
5.35	4.55	4.97	...	Slight ppt.	None	0.11	0.11	do	
5.73	...	5.66	Trace.	do	Adulterated as below stand'd of acetic acid.
5.97	5.07	5.88	...	Slight ppt.	None	None	None	do	
5.24	...	3.45	Trace.	...	...	...	...	do
5.55	3.02	3.67	...	Slight ppt.	He'vy reduct'n	0.89	0.89	do	Ad' terated as being partly ferm'ted sugar not made from grain, and below st'dard stre'gth of acetic acid.
5.40	...	5.49	0.0017	...	...	...	...	do
5.61	4.77	5.49	...	Slight ppt.	None	1.40	1.40	do	
5.01	...	5.07	do	Adulterated as not from wine; also below standard of acetic acid.
5.18	4.40	4.98	...	Slight ppt.	Slight reduct'n	None	None	do	
5.55	...	5.58	...	...	...	...	...	do
5.73	4.87	5.69	...	Slight ppt.	None	0.013	0.013	do	Unadulterated.
5.79	...	5.88	...	...	...	...	...	do
5.95	5.05	5.88	...	Slight ppt.	None	0.20	0.20	do	
5.76	...	5.79	do	do
5.95	5.05	5.88	...	Slight ppt.	None	0.025	0.025	do	
7.44	...	7.47	...	...	...	...	...	do
5.80	6.63	7.87	...	Slight ppt.	None	0.0017	0.0017	do	Grape vinegar.
5.25	...	5.34	...	...	...	...	...	do
5.41	4.60	5.36	...	Slight ppt.	None	0.0017	0.0017	do	
0.50	...	10.68	do	Adulterated as deficient in acid.
1.14	9.47	11.14	...	Slight ppt.	Heavy reduct'n	0.0143	0.0143	Slightly brown...	
5.22	...	4.80	...	...	...	...	...	do
5.84	4.96	5.49	...	Heavy ppt	Heavy reduct'n	0.277	0.277	Brown....	do

RESULTS of the Examination of

Serial No.	Date of Collection.	No. of Sample.	Description of Vinegar.	NAME AND ADDRESS OF		RESULTS OF ANALYSIS	
				Vendor.	Manufacturer or Furnisher as given by the Vendor.	Specific Gravity at 15° Centigrade.	Total Solids in 100 c. c.
	1893.			<i>Ottawa.</i>		1	2
43	July 15	12922	Canadian malt....	Kennedy & Co., Wellington St.	Lefebvre & Co., Montreal.	1.0098	0.388
44	do 15	12923	White wine.	do do	Badgerow & Dixon, Montreal.	1.0107	0.394
45	do 15	12924	English malt.....	J. Kavanagh, Wel- lington St.	Morton, England.	1.0102	0.680
46	do 15	12925	White wine.	do do	Charlton, Hamil- ton.	1.0604	0.674
47	do 15	12926	English malt.....	C. Stratton, Sparks St.	Potts, England...	1.0165	2.248
48	do 15	12927	Cider.	do do	Not known.	1.0107	2.314
49	do 15	12928	Imperial Bordeaux	F. Currie, 247 Lyon St.	L. A. Bruyere & Co., France; fur- nished by Bate & Co., Ottawa.	1.01053	0.256
50	do 15	12929	White wine.....	G. J. Miller, O'Con- nor St.	Not known.....	1.0107	0.320
51	do 15	12930	Malt	J. N. Fortin, 118 Rideau St.	do	1.01549	2.028
52	do 15	12931	White wine.	do do	do	1.0137	2.152
53	do 15	12932	Proof.....	W. Millar, Rideau St.	W. Wilson, Toron- to.	1.01095	0.784
54	do 15	12933	White wine.	M. Iliff, Rideau St	A. Haaz & Co., Kingston.	1.0134	0.826
The first line shows results by Dr. Valade, off							0.152
				<i>Toronto.</i>		1.0103	0.150
55	do 20	12934	Canadian malt....	W. G. Cork, 400 King, E.	Lytle, Toronto....	1.00826	0.240
56	do 20	12935	Honey.....	do do	Not known.	1.0085	0.308
57	do 20	12936	Canadian malt....	Mrs. W. R. Hodg- son, 463 King, E.	do	1.02954	4.772
58	do 20	12937	do	G. W. Urving, 366 King, E.	do	1.0300	5.078
59	do 20	12938	White wine.....	W. Thompson, 93 Church St.	Lytle, Toronto....	1.0085	0.280
60	do 20	12939	English malt.....	P. Macdonald, Church St.	Imported.....	1.0088	0.292
61	do 20	12940	White wine.....	do do	W. Wilson, Toron- to.	1.01081	0.364
62	do 21	12941	do	Lockhart & Co., King St.	Lytle, Toronto....	1.0130	0.514
63	do 21	12942	English malt.....	do do	Sir R. Burnett, En- gland.	1.01009	0.448
64	do 21	12943	XXX white wine.	W. D. Wilson, vin- egar manufr.	Self	1.0102	0.496
65	do 21	12944	Cider.....	do do	do	1.0130	1.040
						1.0130	1.066
						1.032	7.630
						.....	7.302
						1.0120	2.100
						1.0100	1.994
						1.0100	0.710
						1.0095	0.714
						1.0090	0.260
						1.0085	0.292
						1.0150	5.180
						1.0152	2.490
						1.0100	0.200
						1.0100	0.198
						1.0060	0.130
						1.0061	0.130
						1.0150	2.190
						1.0152	2.196
						1.0090	0.200
						1.0094	0.194
						1.0170	2.330
						1.0167	2.304

of Commercial Vinegar—Continued.

RESULTS OF ANALYSIS.								REMARKS.	
Total Free Acidity in 100 c.c.		Total Organic Acids, free and combined as Acetic Acid, C ₂ H ₃ O ₂ .	Sulphuric Acid—H ₂ SO ₄ —in 100 c.c.	Test for Phosphoric Acid by Ammonium Molybdate.	Test for reducing Sugar by Fehling's Solution.	Alcohol in 100 c.c. by Weight.	Test by Sulphuretted Hydrogen.		
As Acetic Acid, C ₂ H ₃ O ₂ —(Glacial.)	As Acetic Anhydride.								
5	6	7	8	9	10	11	12		
5.52	4.69	5.48	Slight ppt.	Quantity	No heavy metals.		Up to the B.P. standard in acetic acid.
5.86	4.98	5.84	None.	do ..		Slightly below the B.P. standard.
4.39	.....	5.10	.....	Slight ppt.	Small quantity	.....	do ..	do do
5.10	4.33	5.01	.....	.....	None.	0.26	.....	.....
4.57	3.89	4.44	.....	.....	Vry. large q'ty	.....	do ..	.....
4.67	3.97	4.55	.....	Heavy ppt.	Reduction	0.21	.....	.....
6.34	5.39	6.30	.....	.....	Large quantity	.....	do ..	Above B.P. standard.
6.67	5.67	6.60	.....	Slight ppt.	None.	.....	do ..	.....
5.18	4.40	5.05	.....	.....	Vry. large q'ty	.....	do ..	Almost up to B.P. standard.
5.20	4.42	5.01	.....	Heavy ppt.	Reduction	0.23	.....	.....
6.23	5.30	6.19	.....	.....	Quantity .....	.....	do ..	Above B.P. standard.
6.55	5.57	6.39	.....	Slight ppt.	None.	.....	.....	.....
6.07	5.16	6.03	.....	.....	Trace.	.....	do ..	do do
6.46	5.49	6.25	.....	Slight ppt.	None.	.....	.....	.....
4.66	3.96	4.66	.....	.....	.....	.....	do ..	Below standard B.P.
4.88	4.15	4.86	.....	Slight ppt.	None.	.....	.....	.....
6.46	5.50	5.83	.....	.....	Enormous q'ty	.....	do ..	Above B.P. standard.
6.75	5.74	6.54	.....	Vry hy ppt.	None.	.....	.....	.....
4.84	4.12	4.83	.....	.....	Small quantity	.....	do ..	Slightly below B. P. standard.
5.10	4.33	5.01	.....	Slight ppt.	None.	.....	.....	.....
7.52	6.38	7.48	.....	.....	Small quantity	.....	do ..	Above P.B. standard.
7.99	6.79	7.94	.....	Slight ppt.	None.	0.11	.....	.....
5.34	4.53	5.31	.....	.....	Small quantity	.....	do ..	Up to B.P. standard.
5.67	4.82	5.65	.....	Slight ppt.	None.	.....	.....	.....
the second by Mr. Babington.									
5.46	.....	.....	None.	.....	.....	.....	No heavy metals.	.....
5.63	4.78	5.53	.....	Slight ppt.	Slight reduct'n	None.	.....	.....
3.96	.....	.....	None.	.....	.....	.....	Iron .....	.....
4.01	3.41	4.15	.....	Slight ppt.	Heavy reduct'n	1.00	.....	.....
4.33	.....	.....	None.	.....	.....	.....	do ..	.....
4.41	3.75	4.22	.....	Slight ppt.	Very hy. red'n.	None.	.....	.....
4.38	.....	.....	None.	.....	.....	.....	No heavy metals.	.....
4.44	3.77	4.39	.....	Slight ppt.	Slight reduct'n	None.	.....	.....
4.70	.....	.....	Trace.	.....	.....	.....	do ..	.....
4.84	4.11	4.51	.....	Slight ppt.	None.	.....	.....	.....
4.40	.....	.....	None.	.....	.....	.....	do ..	.....
4.40	3.74	4.12	.....	Heavy ppt.	Slight reduct'n	None.	.....	.....
6.07	.....	.....	None.	.....	.....	.....	do ..	.....
6.25	5.31	5.79	.....	Slight ppt.	None.	.....	.....	.....
6.65	.....	.....	None.	.....	.....	.....	do ..	.....
3.57	3.03	3.48	.....	Slight ppt.	None.	.....	.....	.....
4.56	.....	.....	None.	.....	.....	.....	do ..	.....
4.63	3.38	4.45	.....	Heavy ppt.	Slight reduct'n	None.	.....	.....
5.67	.....	.....	None.	.....	.....	.....	do ..	.....
5.77	4.90	5.68	.....	Slight ppt.	Slight reduct'n	Trace.	.....	.....
4.25	.....	.....	None.	.....	.....	.....	do ..	.....
4.27	3.63	4.36	.....	Heavy ppt.	Heavy reduct'n	None.	Iron .....	.....

RESULTS of the Examination of 93

Serial No.	Date of Collection.	No. of Sample.	Description of Vinegar.	NAME AND ADDRESS OF		RESULTS OF ANALYSIS.		
				Vendor.	Manufacturer or Furnisher as given by the Vendor.	Specific Gravity at 15° Centigrade.	Total Solids in 100 c.c.	Ash in 100 c.c.
	1893.			<i>Toronto—Con.</i>		1	2	3
66	July 21	12945	Proof.	W. D. Wilson, vinegar manufact.	Self.	1·0090	0·330	0·020
67	do 21	12946	White wine.	A. W. Carrick, Bay St.	Lytle, Toronto.	1·0100	0·250	0·14
68	do 21	12947	XXX white wine.	J. L. Gibson, Yonge St.	W. Wilson.	1·0110	0·320	0·03
69	do 21	12948	Cider.	F. J. Benjamin, Yonge St.	Vendor.	1·0108	0·298	0·032
						1·0130	2·520	0·320
						1·0125	2·480	0·388
The first line shows results by Dr. Ellis, official analyst.								
				<i>Barrie, Ont.</i>				
70	do 15	12522	XXX white wine.	C. A. Perkins.	W. Wilson, Toronto	1·0092	·307	0·020
71	do 15	12523	XX cider.	R. A. Dutton.	Lytle, Toronto.	1·0142	0·977	0·020
72	do 15	12524	XXX white wine.	Jas. Vair.	do.	1·0144	1·876	0·086
						1·0085	0·178	0·024
						1·0087	0·172	0·024
				<i>Orillia, Ont.</i>				
73	do 16	12525	XXX cider.	Jas. Haywood.	S. Allen, Norwich, Ont.	1·0180	2·515	0·488
74	do 16	12526	XXX white wine.	John Northway.	Lytle.	1·0181	2·612	0·488
75	do 16	12527	X.	Thos. Mulcahey.	W. Wilson.	1·0090	0·257	0·032
						1·0092	0·262	0·032
						1·0075	0·263	0·048
						1·0078	0·286	0·048
				<i>Alliston, Ont.</i>				
76	do 17	12528	XX.	H. Longeway.	do.	1·0074	0·194	0·030
77	do 17	12529	.....	H. W. Wright.	Hamilton Vinegar Works.	1·0075	0·248	0·030
						1·0078	0·248	0·042
						1·0980	0·284	0·042
				<i>Staynor, Ont.</i>				
78	do 19	12530	Cider.	C. J. McRae.	S. Allen, Norwich.	1·0122	0·958	0·168
79	do 19	12531	.....	M. Gartton & Co..	W. Wilson, Toronto.	1·0124	0·950	0·168
						1·0081	0·248	0·032
						1·0081	0·322	0·032
The first line shows results by F. T. Harrison, official analyst.								
				<i>Meaford, Ont.</i>				
80	do 20	12532	Cider.	F. Abbott & Co..	J. Doran, Hamilton	1·0091	0·292	0·020
81	do 20	12533	.....	E. G. Godfrey.	Lytle, Toronto.	1·0092	0·284	0·020
						1·0076	0·198	0·020
						1·0079	0·216	0·020
The first line shows results by F. T. Harrison, official analyst.								

of Commercial Vinegar—Continued.

RESULTS OF ANALYSIS.									REMARKS.
As Acetic Acid, $C_2H_3O_2$ — (Glacial.)	As Acetic Anhydride.	Total Organic Acids, free and combined as Acetic Acid, $C_2H_3O_2$.	Sulphuric Acid— H_2SO_4 — —in 100 c.c.	Test for Phosphoric Acid by Ammonium Molyb- date.	Test for reducing Sugar by Fehling's Solution.	Alcohol in 100 c.c. by Weight.	Test by Sulphuretted Hydrogen.		
5	6	7	8	9	10	11	12		
7.20	...	...	None.	...	...	...	...	...	...
7.27	6.10	7.22	...	Slight ppt.	Slight reduct'n	1.44	No heavy	...	...
5.75	...	...	None.	...	...	...	do	...	...
5.91	5.02	5.61	...	Slight ppt.	None	0.23	do	...	...
6.46	...	...	Trace	...	...	...	do	...	...
6.57	5.58	6.30	...	Slight ppt.	None	None	do	...	...
3.59	...	...	None.	...	...	...	Iron	...	...
3.43	2.91	3.22	...	Heavy ppt	Slight reduct'n	1.75	...	...	...
The second by Mr. Babington.									
5.83	...	...	None.	...	Reduction	...	...	...	Not white wine vin- egar.
4.58	...	...	None.	...	...	...	...	...	...
4.67	3.97	4.32	...	Slight ppt.	Heavy reduc'n	None	No heavy	...	Of doubtful purity.
5.17	...	...	None.	...	...	...	metals.	...	...
5.24	4.45	4.82	...	Trace	Slight reduct'n	None	No heavy	...	Not made from wine.
...	...	...	...	...	...	...	metals.	...	...
4.25	...	...	None.	...	...	...	...	...	Genuine.
4.36	3.70	4.48	...	Heavy ppt	Heavy reduc'n	0.11	No heavy	...	...
5.41	...	...	None.	...	...	...	metals.	...	Not made according to
5.51	4.68	5.13	...	None	None	None	do	...	the B.P. from malted
4.90	...	...	None.	...	...	...	do	...	and unmalted grain.
5.00	4.26	5.01	...	Slight ppt.	None	0.42	do	...	do
...
4.83	...	...	None.	...	...	...	do	...	do
4.94	4.20	4.96	...	Slight ppt.	None	0.26	do	...	do
4.67	...	...	None.	...	...	...	do	...	do
4.77	4.05	4.75	...	Slight ppt.	None	None	...	...	...
...
5.31	...	...	None.	...	...	...	do	...	Not cider vinegar.
5.44	4.62	5.51	...	Slight ppt	V. h'vy red't'n	None	do	...	Not genuine B.P.
5.63	...	...	None.	...	...	...	...	...	...
5.75	4.89	5.70	...	Slight ppt	None	0.68	...	...	...
London, Ont. The second by Mr. Babington.									
5.47	...	...	None.	...	...	...	do	...	do
5.53	4.70	5.49	...	Slight ppt	None	None	do	...	do
4.58	...	...	None.	...	...	...	...	...	...
4.63	3.94	4.63	...	Slight ppt	None	None	...	...	...

London; the second by Mr. Babington.

RESULTS of the Examination of 9

Serial No.	Date of Collection.	No. of Sample.	Description of Vinegar.	NAME AND ADDRESS OF		RESULTS OF ANALYSIS.		
				Vendor.	Manufacturer or Furnisher as given by the Vendor.	Specific Gravity at 15° Centigrade.	Total Solids in 100 c.c.	Ash in 100 c.c.
	1893.			<i>Winnipeg, Man.</i>		1	2	3
82	June 20	12313	.....	Rodgers & Co.....	Allen, Norwich, Ontario.	1.0151	0.930	0.09
						1.0154	0.934	0.13
83	do 20	12314	.....	Hunter & Co.....	Not known.....	1.0083	0.210	0.03
						1.0087	0.210	0.04
84	do 20	12315	.....	J. Capell.....	W. W. Hilton, Winnipeg.	1.0189	2.920	0.31
						1.0186	3.222	0.30
85	do 20	12316	.....	T. E. Williams....	do do	1.0081	0.370	0.07
						1.0082	0.412	0.07
86	do 20	12317	.....	W. R. Johnson....	Wilson, Toronto..	1.0100	0.330	0.06
						1.0101	0.408	0.05
87	do 20	12318	.....	Hunter & McDonauld.	Allen, Norwich....	1.0097	0.480	0.05
						1.0095	0.414	0.04
88	do 20	12319	Fruit.....	Blackwood Bros..	Vendors.....	1.0167	3.120	0.43
						1.0167	3.184	0.44
89	do 20	12320	Cider.....	do ..	do ..	1.0233	4.33	0.61
						1.0229	4.46	0.63
90	do 20	12321	.....	Home & Thompson	Not known.....	1.0074	0.200	0.03
						1.0075	0.192	0.05
91	do 20	12322	.....	S. Harvey.....	M. Lefebvre & Co., Montreal.	1.0142	0.870	0.69
						1.0140	0.872	0.69
92	do 20	12323	.....	R. Gibson.....	Allen, Norwich....	1.0081	0.330	0.06
						1.0084	0.286	0.05
93	do 20	12324	.....	F. Henry.....	Not known.....	1.0107	1.130	0.11
						1.0102	1.052	0.11

The first line shows results by Prof. E. B. Kenrick, official

les of Commercial Vinegar—*Concluded.*

RESULTS OF ANALYSIS.									REMARKS.	
Total Free Acidity in 100 c.c.		As Acetic Acid, $C_2H_3O_2$,— (Glacial.)	As Acetic Anhy- dride.	Total Organic Acids, free and combined as Acetic Acid, $C_2H_3O_2$.	Sulphuric Acid— H_2SO_4 —in 100 c.c.	Test for Phosphoric Acid by Ammonium Molyb- date.	Test for reducing Sugar by Fehling's Solution.	Alcohol in 100 c.c. by Weight.		Test by Sulphuretted Hydrogen.
5	6										7	8	9	10	11	12
ne..	7.76	...	...	None.	...	Slight ppt.	Heavyreduct'n	None...	No heavy	Adulterated.
ne..	7.96	6.76	7.96	...	...	Slight ppt.	Heavyreduct'n	None...	metals.	
ne..	5.30	...	...	None.	...	...	...	...	Trace	do
ne..	5.34	4.57	5.32	...	...	Slight ppt.	None.....	0.11	copper.	do
ne..	5.06	...	...	None.	...	...	...	...	Trace	do
ne..	5.15	4.38	5.27	...	...	V. hvy. ppt.	Heavyreduct'n	0.58	lead.	do
ne..	4.31	...	...	None.	...	...	...	...	Trace	do
ne..	4.36	3.71	4.36	...	...	Slight ppt.	Slight reduct'n	None...	copper.	do
ne..	5.82	...	...	None.	...	...	...	...	Trace	do
ne..	5.91	5.02	5.61	...	...	Slight ppt.	None.....	Trace...	lead.	do
ne..	5.29	...	...	None.	...	...	...	...	Traces cop-	do
ne..	5.36	4.57	5.11	...	...	None.....	Slight reduct'n	None...	per & lead	do
ne..	3.17	...	...	None.	...	...	...	...	No heavy	do
ne..	3.23	2.75	2.71	...	...	Slight ppt.	Slight reduct'n	0.84	metals.	do
ne..	3.15	...	...	None.	...	...	...	...	No heavy	do
ne..	3.23	2.75	2.60	...	...	Heavy ppt.	Heavyreduct'n	0.68	metals.	do
ne..	4.28	...	...	None.	...	...	...	...	No heavy	do
ne..	4.32	3.67	4.32	...	...	Slight ppt.	None.....	None...	metals.	do
ne..	7.30	...	...	None.	...	...	...	...	Trace's cop-	do
ne..	7.42	6.31	7.20	...	...	Slight ppt.	Heavyreduct'n	None...	per & lead	do
ne..	4.87	...	...	None.	...	...	...	...	No heavy	do
ne..	4.91	4.17	4.79	...	...	Slight ppt.	Slight reduct'n	None...	metals.	do
ne..	3.87	...	...	None.	...	...	...	...	No heavy	do
ne..	3.93	3.34	913	...	...	Slight ppt.	Very heavy re- duction.	None...	metals.	do

t, Winnipeg. The second by Mr. Babington.

APPENDIX M.

BULLETIN No. 36.—FERTILIZERS AS SOLD.

HALL, Esq.,
Commissioner of Inland Revenue.

SIR,—In April, May and June last 91 samples were collected of the various grades of fertilizers sold in the Dominion, and submitted to the district analysts for examination. In many cases very appreciable differences were detected in the amounts of their fertilizing constituents as compared with the standard samples sent in at the beginning of the year and with the guaranteed analysis of the manufacturer. The particulars, as far as these differences, are given in the tables accompanying this report, which I respectfully recommended should be published for the information of the public. In these tables, which refer to 91 samples of fertilizers, three lines of figures are set opposite the name of each brand. The top line gives the manufacturer's guarantee, the second shows the results of analysis by the local analyst, the third contains the analysis of the standard sample deposited with the Department at the beginning of the year (1893). In some cases the examinations of the local analyst are incomplete, and in certain of the fertilizing constituents have not been estimated the word undetermined (undet.) will be found. Among the samples collected will be found a few whose manufacturers or manufacturers have ignored altogether the provisions of the Fertilizers Act, and at least neglected to furnish standard samples to the Department. In such cases the words "guaranteed" and "standard" will usually be found vacant.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

London, 1st December, 1893.

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1893.		<i>Dartmouth, N.S.</i>				
May 8	12684	Thos. Gentles, jr.....	Pidgeon Fertilizer Co., Windsor, N.S.	Eureka Potato— Guaranteed Found Standard 2.64	4 to 5 Undet. 3.20	
" 8	12685	Colin McNab.....	S. Archibald & Sons, Truro, N.S.	Potato Phosphate— Guaranteed Found Standard 4.14	2.63 Undet. 5.03	
		<i>Truro, N.S.</i>				
" 9	12686	Archibald & Blanchard..	Vendors.....	Bone Meal— Guaranteed Found Standard		
" 10	12687	S. Archibald & Sons.....	do	General Fertilizer— Guaranteed Found Standard 3.28	3.11 Undet. 3.98	
" 10	12688	S. Archibald & Sons.....	do	Bone Meal— Guaranteed Found Standard 3.88	4.84 Undet. 4.71	
" 19	12689	E. M. Walker, Dartmouth.	Pacific Guano Co., Boston, Mass.	Guano— Guaranteed..... Found Standard 2.14	2.25 to 3 Undet. 2.60	
" 20	12690	A. N. Whitman, Halifax	Acadia Fish Guano Co., Canso, N.S.	Lobster Guano— Guaranteed..... Found Standard		
		<i>Windsor, N.S.</i>				
" 24	12692	Pidgeon Fertilizer Co...	Vendors.....	Ground Bone— Guaranteed..... Found Standard 4.02	3.05 to 4 Undet. 4.88	
" 24	12693	Pidgeon Fertilizer Co...	do	Eureka Phosphate— Guaranteed..... Found Standard 3.09	3 to 4 Undet. 3.76	
		<i>Falmouth, N.S.</i>				
" 24	12694	Thos. Hanson.	Hy. Salter, Hantsport	Potato Fertilizer— Guaranteed..... Found Standard		
" 24	12695	T. M. Martin.....	do do	Fertilizer— Guaranteed..... Found Standard		
		<i>Kentville, N.S.</i>				
" 25	12696	J. E. DeWolfe & Co....	Jack & Bell, Halifax	Ceres Superphosphate— Guaranteed..... Found Standard 2.39	2.00 to 2.68 Undet. 2.91	

amples of Fertilizers.

RESULTS OF ANALYSIS.						Number of Sample.	Analyst.
Phosphoric Acid.				Potash.	Moisture.		
Revert- ed or Citrate Soluble.	In- soluble.	Total.	Total Avail- able.				
			5 to 6	6 to 8		12684	Maynard Bowman, Halifax, N.S.
2·05	1·92	9·24 8·13		Undet. 3·88	13·11 14·95		
		4·48		11·29	2·65	12685	do
3·32	·96	4·13 4·60		Undet. 2·74	16·43 12·90		
						12686	do
		20·34			15·20		
		7·04		6·68	1·50	12687	do
6·26	4·48	5·04 11·76		Undet. 2·02	16·55 11·25		
		22·39			8·75	12688	do
3·52	16·44	20·18 20·28			11·84 6·85		
1·50 to 3	2 to 4	10·50 to 16		2 to 3·50	15 to 18	12689	do
1·73	·77	12·15 10·62		Undet. 2·20	11·17 15·85		
		4·00			11·29	12690	do
		23·50 to 24		·01 to ·02		12692	do
7·16	12·80	20·20 19·96			16·97 5·90		
		10·29	10 to 12	2·50 to 3		12693	do
1·66	2·37	6·08		Undet. 2·58	8·68 10·80		
		4·57		6 to 8	17·51	12694	do
		7·88			23·05	12695	do
		9·38	9·23 to 10·26	2·14 to 2·44		12696	do
1·86	3·58	9·28		Undet. 2·12	11·58 12·52		

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total Calculated as Ammonia
		<i>Kentville, N.S.</i>				
May 25	12697	J. E. DeWolfe & Co....	Jack & Bell, Halifax.	Strawberry Phosphate— Guaranteed..... Found..... Standard.....	..... ..... 2 31	2'02 to 1'51 Undet. 2 81
		<i>Yarmouth, N.S.</i>				
" 27	12698	Farmers' and Citizens' Co-operative Co.	W. P. Churchill, Yarmouth.	Ground Bone— Guaranteed..... Found..... Standard.....	..... ..... 2 30	4 77 Undet. 3 89
" 27	12699	Farmers' and Citizens' Co-operative Co.	Bradley Fertilizer Co., Boston, Mass.	XL Superphosphate of Lime— Guaranteed..... Found..... Standard.....	2'07 to 2 90 2 06	2 50 to 3 03 Undet. 2 50
" 27	12701	Farmers' and Citizens' Co-operative Co.	Bowker Fertilizer Co., Boston, Mass.	Bone Meal— Guaranteed..... Found..... Standard.....	..... ..... .....	..... ..... .....
		<i>Middleton, N.S.</i>				
" 30	12703	G. C. Miller.....	Vendor	Bone Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... 3 09	4 to 1 Undet. 3 76
" 30	12704	G. C. Miller.....	do	Potato Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... .....	4 to 1
" 30	12705	G. C. Miller.....	do	Fruit Bone Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... 3 66	6 to 1 Undet. 4 45
" 30	12706	J. J. Nixon, Margaretsville, N.S.	Pacific Guano Co..	Fine Ground Bone— Guaranteed..... Found..... Standard.....	2 50 to 3 25 2 92	3 to 1 Undet. 3 54
		<i>Aylesford, N.S.</i>				
" 30	12707	L. O. Neily & Co.....	J. C. Dow & Co., Boston.	Pure Bone Meal— Guaranteed..... Found..... Standard.....	..... ..... .....	..... ..... .....
" 30	12708	L. O. Neily & Co.	W. A. Freeman, Hamilton.	Pure Bone Meal— Guaranteed..... Found..... Standard.....	..... ..... 3 78	3 to 1 Undet. 4 59
" 31	12710	F. S. Fisher, Somerset, N.S.	B. Randall, East Boston.	Ground Bone— Guaranteed..... Found..... Standard.....	..... ..... .....	..... ..... .....

Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Sample Number.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
32			7.33	8.28 to 9.24	6.50 to 8.02	14.12	12697	Maynard & Bowman, Halifax, N.S.
48	2.40	3.84	10.72		Undet. 4.79	11.42		
2			22.76	26.91		3.95	12698	do
45	4.03	15.03	19.51			9.00 6.25		
10			10 to 12		1 to 2		12699	do
52	2.11	3.33	11.64 11.96		Undet. .91	15.48 8.10		
			18.98			6.62	12701	do
			18.50 to 20.50		2.50 to 3		12703	do
45	4.54	13.24	16.42 18.23		Undet. 2.45	10.29 7.90		
32			11 to 12	9 to 10	7 to 7.50		12704	do
			8.56			11.55		
54			13 to 14.50		8 to 10		12705	do
50	3.20	9.49	13.89 14.20		Undet. 6.18	8.14 7.40		
			21 to 23				12706	do
oe.	6.72	15.99	22.58 22.71			10.12 7.05		
			26.54			4.41	12707	do
			22 to 25				12708	do
	5.57	17.59	26.16 23.16			4.05 6.80		
			18.06			12.06	12710	do

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
		<i>Halifax, N.S.</i>				
June	7	12711	Jack & Bell	Vendors	Potato Phosphate— Guaranteed..... Found..... Standard.....	3.71 to 4.24 Undet. 3.08
"	7	12712	Jack & Bell	do	Apple Tree Phosphate— Guaranteed..... Found..... Standard.....	2.54 3.25 to 4.03 Undet. 3.04
		<i>St. John, N.B.</i>				
May	4	10083	De B. Carritte, Manager, 89 Water Street.	Provincial Chemical Fertilizer Co., St. John.	Potato Phosphate— Guaranteed..... Found..... Standard.....	4.28 2.17 2.99 3.55
"	4	10084	Jardine & Co., 28 Water Street.	Cumberland Phosphate Co., Port- land, Maine, U.S.	Cumberland Superphosphate— Guaranteed..... Found..... Standard.....	2.50 to 3.50 2.92 2.32 2.82
"	8	10085	Horncastle & Co., Indian- town.	Provincial Chemical Fertilizer Co., St. John.	Special Potato Phosphate— Guaranteed..... Found..... Standard.....	4.28 2.72 2.99 3.55
"	10	10086	Thos. Reid	Vendor	Superphosphate of Lime— Guaranteed..... Found..... Standard.....	5.60 3.01 5.50 6.68
		<i>St. Stephen, N.B.</i>				
"	25	10087	Inches & Grimmer	Bradley Fertilizer Co., Boston, Mass.	Bradley's XL Superphosphate— Guaranteed..... Found..... Standard.....	2.50 to 3.50 3.10 2.06 2.50
"	25	10088	F. E. Rose	E. Frank Coe, New York.	Coe's Special Potato Phosphate— Guaranteed..... Found..... Standard.....	2 to 3 1.86 1.75 2.13
		<i>Woodstock, N.B.</i>				
"	26	10089	Jas. Simonson	Provincial Chemical Fertilizer Co.	Potato Phosphate— Guaranteed..... Found..... Standard.....	4.28 1.75 2.99 3.55
"	26	10090	Union Foundry Co.	E. Frank Coe, New York.	Coe's Grass & Grain— Guaranteed..... Found..... Standard.....	1.50 1.20

es of Fertilizers—Continued.

RESULTS OF ANALYSIS.						Number of Sample.	Analyst.
Phosphoric Acid.				Potash.	Moisture.		
Reverted or trate uble.	In- soluble.	Total.	Total Avail- able.				
			7.86 to 9.24	4.70 to 5.21		12711	Maynard Bowman, Halifax, N.S.
28	2.56	7.69 7.52		Undet. 5.33	16.01 13.28		
			7.86 to 9.75	6.53 to 8.00		12712	do
15	2.06	8.06 6.40		Undet. 8.98	13.08 14.89		
			10.40	3.72		10083	Prof. E. B. Kenrick, Winnipeg.
Undet. 96	Undet. 3.84	9.87 12.60		4.00 1.50	Undet. 8.65		
		10 to 12	8 to 10	2 to 3		10084	do
82 23	3.09 77	13.51 11.32		3.58 2.26	Undet. 15.65		
			10.40	3.72		10085	do
57 96	2.87 4.13 3.84	11.53 12.60		3.28 1.50	Undet. 8.65		
		10.21		1.75	12.80	10086	do
97 52	8.67 9.72	13.12 13.88		2.01 1.25	Undet. 13.40		
		10 to 12	8 to 10	1 to 2		10087	do
12 11	34 3.33	12.10 11.96		2.69 91	Undet. 8.1		
	1 to 2		9 to 12	6 to 8		10088	do
80 43	2.28 77	12.39 9.40		4.23 2.95	Undet. 10.60		
			10.40	3.72		10089	do
61 96	2.06 3.84	12.51 12.60		4.18 1.50	Undet. 8.65		
	1.50		10.00	1.50		10090	do
76	5.37	13.40		2.15	Undet.		

RESULTS of the Exa

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitro
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.
Fredericton, N.B.					
May 29	10091	G. Hatt & Sons.....	Pacific Guano Co., Boston, Mass.	Soluble Pacific Guano— Guaranteed..... Found..... Standard.....	2 25 to 3 2 19 2 28
" 29	10092	M. A. H. Kerby.....	Bradley Fertilizer Co., Boston, Mass.	Bradley's XL Super-phosphate— Guaranteed..... Found..... Standard.....	2 48 2 06
" 29	10093	D. W. Hoegg & Co.....	E. Frank Coe, New York.	Potato Fertilizer— Guaranteed..... Found..... Standard.....	1 61 1 75
" 30	10094	Mills Bros., & Huestis, Sussex, N.B.	Pacific Guano Co., Boston.	Soluble Pacific Guano— Guaranteed..... Found..... Standard.....	2 25 to 3 2 22 2 14
Montreal,					
April 27	11909	Wm. Evans.....	Standard Fertilizer Co., Smith's Falls.	Standard Fertilizer— Guaranteed..... Found..... Standard.....	2 70
" 27	11910	Wm. Evans.....	Standard Fertilizer Co., Smith's Falls.	Special Fertilizer— Guaranteed..... Found..... Standard.....	3 24
" 27	11911	Wm. Evans.....	Dominion Fertilizer & Casing Works, Hamilton.	Sure Growth— Guaranteed..... Found..... Standard.....	4 28
" 27	11912	Brodie & Harvie.....	Standard Fertilizer Co., Smith's Falls.	Standard— Guaranteed..... Found..... Standard.....	2 70
" 27	11913	Brodie & Harvie.....	Standard Fertilizer Co., Smith's Falls.	Special— Guaranteed..... Found..... Standard.....	3 24
" 27	11914	Brodie & Harvie.....	Standard Fertilizer Co., Smith's Falls.	Fruit Tree— Guaranteed..... Found..... Standard.....	2 22
May 3	11915	Montreal Union Abattoir Co.	Vendors.....	Blood Fertilizer— Guaranteed..... Found..... Standard.....	
" 3	11916	Montreal Union Abattoir Co.	Vendors.....	Tankage Fertilizer— Guaranteed..... Found..... Standard.....	

Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.						Number of Sample.	Analyst.
Phosphoric Acid.				Potash.	Moisture.		
Revert- ed or Citrate Soluble.	In- soluble.	Total.	Total Avail- able.				
1.50 to 3 57 2.74	2 to 4 3.76 2.69	10.50 to 16 7.61 12.79		2 to 3.50 2.72 2.24	15 to 18.75 Undet. 8.55	10091	Professor Kenrick, Winnipeg.
1.37 2.11	3.88 3.33	10 to 12 11.12 11.96		1.75 2.30 .91	Undet. 8.1	10092	do
1.94 2.43	1 to 2 4.20 .77	11.23 9.40	9 to 12	6 to 8 3.45 2.95	Undet. 10.60	10093	do
1.50 to 3 1.04 1.73	2 to 4 2.39 .77	10.50 to 16 8.62 10.62		2 to 3.50 3.64 2.20	15 to 18.75 Undet. 15.85	10094	do
9 to 11 1.16	5.37 3.00	11 to 13 13.80 13.88		2 to 2½ 2.17 2.97	7.62 13.50	11909	Dr. J. B. Edwards, Montreal.
8 to 10 .39 .71	3.75 3.00	10 to 12 11.49 11.83		6 to 9 6.81 7.53	8.61 3.10	11910	do
2.84 1.48	2.55 1.92	7 to 9 11.62 12.64		3 to 4 4.34 3.92	8.03 8.60	11911	do
.20 1.16	5.70 3.00	10 to 12 14.07 13.88	8 to 10	2.73 2.97	10.88 3.50	11912	do
0.64 .71	5.29 3.00	10 to 12 11.41 11.83	8 to 10	6 to 9 7.67 7.53	10.17 3.10	11913	do
.83	6.46 3.20	10 to 12 11.62 12.15	8 to 10	8 to 10 8.81 9.23	10.88 3.20	11914	do
	.32	.72		.10	12.81	11915	do
1.12	1.92	3.52		.82	9.39	11016	do

RESULTS of the Exa

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Total, including that of Nitric Acid or Ammonia if present.
		Vendor.	Manufacturer or Furnisher as given by Vendor.		
May 10	11918	<i>Stanstead, P.Q.</i>			
		C. H. Taylor.....	Pacific Guano Co....	Pacific Guano-- Guaranteed..... Found..... Standard.....	2.25 to 3 2.14
" 11	11919	<i>Sherbrooke, P.Q.</i>			
		Lucke & Mitchell.....	Nichols Chemical Co., Capelton.	Reliance-- Guaranteed..... Found..... Standard.....	2.26
" 11	11920	Lucke & Mitchell.....	do do	Victor-- Guaranteed..... Found..... Standard.....	2.22
" 11	11921	Lucke & Mitchell.....	do do	Royal Canadian-- Guaranteed..... Found..... Standard.....	3.77
" 16	11922	<i>Waterloo, P.Q.</i>			
		Robinson & Son.....	Standard Fertilizer Co., Smith's Falls.	No. 1 Fertilizer-- Guaranteed..... Found..... Standard.....	2.00
" 16	11923	Allen & Taylor.....	Nichols Chemical Co.	Capelton Superphosphate-- Guaranteed..... Found..... Standard.....	
" 17	11924	A. Fox, Côte St. Paul...	Vendor.....	Bone Meal-- Guaranteed..... Found..... Standard.....	3.32 3.48
" 17	12901	<i>Ottawa.</i>			
		J. Robert Allen.....	Steele Bros., Toronto	Guano-- Guaranteed..... Found..... Standard.....	
" 17	12902	J. Robert Allen.....	Hannington Bros., St. John, N.B.	Food for Flowers-- Guaranteed..... Found..... Standard.....	
" 17	12903	H. F. MacCarthy.....	Bowker Fertilizer Co.	Ammoniated Food for Flowers-- Guaranteed..... Found..... Standard.....	
" 20	12904	<i>Smith's Falls, Ont.</i>			
		Standard Fertilizer Co.	Selves.....	Superphosphate-- Guaranteed..... Found..... Standard.....	24
" 20	12905	Standard Fertilizer Co.	do.....	No. 1 Fertilizer-- Guaranteed..... Found..... Standard.....	2.00

of 91 Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.	
Phosphoric Acid.					Potash.	Moisture.			
Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.					
7 to 9 7.52 8.12	1.50 to 3 1.59 1.73	2 to 4 2.00 .77	10.50 to 16 11.11 10.62	.....	2 to 3.50 2.78 2.20	15 to 18.75 15.09 15.85	11918	Dr. J. B. Edwards, Montreal.
				6 to 7					
4.08 3.20	3.91 2.88	3.92 3.96	11.91 10.04	2 to 3 1.86 2.89	12.25 13.60	11919		do
7.92 7.16	1.51 .96	2.72 3.52	12.15 11.64	7 to 9	3 to 4 4.80 3.68	13.23 10.00	11920	do	
9.72 7.80	.35 1.28	2.40 2.88	12.47 11.96	9 to 11	5 to 6 4.77 5.54	12.50 11.65	11921	do	
8.15 10.43	.96 .89	4.88 3.52	12 to 14 13.99 14.84	9 to 11	1 to 1½ 3.49 2.03	18.4 3.65	11922	do	
5.92 5.12	2.55 3.65	3.84 3.19	12.31 11.96	8 to 10	3.16	14.44 13.00	11923	do	
.48	4.32 6.40	17.11 16.37	30.06 21.91 22.77	16.6		5.18 7.90 6.35	11924	do	
128	18.26	11.35	29.74			7.14	12901	Dr. F. X. Valade, Ottawa.	
6.36	3.87	0.16	10.39		3.16	12.80	12902		do
8.60	2.59	.16	11.35		2.89	8.90	12903		do
10.52 13.37	2.91 2.81	4.48 1.09	14 to 16 17.91 17.27	12 to 14		9.16 4.06	12904	do	
7.00 10.43	1.95	4.64 3.52	12 to 14 13.59 14.74	9 to 11	1 to 1½ 1.33 2.03	12.22 3.65	12905		

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.
1893.		<i>Smith's Falls, Ont.</i>				
May 20	12906	Standard Fertilizer Co.	Selves	Special Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... 3.24	3½ to 4½ 3.77 3.94
" 20	12907	Standard Fertilizer Co.	do	Fruit Tree Fertilizer Guaranteed..... Found..... Standard.....	..... ..... 2.22	2 to 3 2.60 2.70
" 20	12908	Standard Fertilizer Co.	do	Standard Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... 2.70	2½ to 3½ 2.87 3.28
		<i>Hamilton, Ont.</i>				
" 21	12506	J. A. Bruce & Co.....	Crocker Fertilizer Co., Buffalo.	Ammoniated Bone— Guaranteed..... Found..... Standard.....	..... ..... .....	..... ..... 3.13
" 21	12507	J. A. Bruce & Co.....	.....	Ground Bone— Guaranteed..... Found..... Standard.....	..... ..... .....	..... 4.52
		<i>St. Catharines.</i>				
" 22	12508	Tetterington & Pay.....	Bradley Fertilizer Co., Boston.	Potato Fertilizer— Guaranteed..... Found..... Standard.....	..... ..... .....	3 2.53
" 22	12509	Tetterington & Pay.....	do	Ammoniated Dis- solved Bone— Guaranteed..... Found..... Standard.....	..... ..... .....	..... 2.50 2.38
" 21	12909	J. H. Long, Whitby, Ont.	F. Rowlin, Hamilton	Fall Wheat Fertilizer— Guaranteed..... Found..... Standard.....	..... 4.33 4.42	4 to 5 5.26 5.37
		<i>Hamilton, Ont.</i>				
" 22	12910	W. A. Freeman	W. A. Freeman	Bone & Potash— Guaranteed..... Found..... Standard.....	..... 3.87 3.56	2 to 3 4.68 4.32
" 22	12911	W. A. Freeman	do	Celery and Early Vegetable— Guaranteed..... Found..... Standard.....	..... 5.71 7.00	6 to 8 6.94 8.50
" 22	12912	W. A. Freeman	do	Sure Growth— Guaranteed..... Found..... Standard.....	..... 4.44 4.28	3½ to 5 5.41 5.20
" 22	12913	W. A. Freeman	do	Lawn & Park Dressing— Guaranteed..... Found..... Standard.....	..... 5.09 5.22	2 to 4 6.19 6.34

Fertilizers—Continued.

RESULTS OF ANALYSIS.						Number of Sample.	Analyst.
Phosphoric Acid.				Potash.	Moisture.		
Inverted or Nitrate Soluble.	Insoluble.	Total.	Total Avail- able.				
		10 to 12	8 to 10	6 to 9		12906	Dr. W. H. Ellis, Toronto.
1.95 71	3.99 3.00	11.35 11.83		7.14 7.53	10.52 3.10		
2.43 83	5.12 3.20	10 to 12 12.31 12.15	8 to 10	8 to 10 8.08 9.23	10.88 3.20	12907	do
1.79 1.16	5.12 3.00	11 to 13 12.95 13.88	9 to 11	2 to 2½ 2.78 2.97	11.24 3.50	12908	do
3.71	1.12	12.47		2.41	13.30	12506	do
16.34	5.92	23.03		14	6.24	12507	do
1.50 4.67	2.50 48	12.63		3.75 2.26	15.12	12508	do
1.00 2.43	1.00 1.76	11.19		1.50 1.49	16.64	12509	do
1.73 4.23	3.20 7.93	12 to 14 4.93 12.80		2 to 3 2.78 4.57	4 to 5 7.30 6.60	12909	do
4.96 3.96	3.83 4.80	9 to 10 12.92 13.24		6 to 8 7.99 7.03	5.45 6.55	12910	do
5.35 13	.38 1.60	9 to 10 11.06 9.40		6 to 8 6.63 7.76	12.50 2.70	12911	do
4.58 4.48	1.34 1.92	7 to 9 12.45 12.64		3 to 4 5.01 3.92	6.52 8.60	12912	do
5.32 4.77	0.77 1.79	8 to 10 10.87 10.72		2 to 3½ 5.67 4.49	2.80 16.38	12913	do

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Total, including that of Nitric Acid or Ammonia if present.
		Vendor.	Manufacturer or Furnisher as given by Vendor.		
		<i>Hamilton, Ont.</i>			
May 22	12914	W. A. Freeman	W. A. Freeman	Dissolved Bone— Guaranteed.	
				Found	3 57
				Standard	3 19
" 22	12915	W. A. Freeman	do	Wheat and Grain Fertilizer— Guaranteed.	
				Found	1 78
				Standard	1 70
" 22	12916	W. A. Freeman	do	Potato Manure— Guaranteed.	
				Found	3 97
				Standard	3 37
" 22	12917	W. A. Freeman	do	Pure Bone Meal— Guaranteed.	
				Found	3 82
				Standard	3 78
" 22	12918	W. A. Freeman	do	Bombay Bone Meal— Guaranteed.	
				Found	3 48
				Standard	3 29
" 22	12919	W. A. Freeman	do	Non Acid Undissolv- ed Bone— Guaranteed.	
				Found	4 33
				Standard	4 26
22	12920	F. Rowlin	F. Rowlin	Pure Animal Fer- tilizer— Guaranteed.	
				Found	4 13
				Standard	4 78
" 22	12921	F. Rowlin	do	Bone Meal— Guaranteed.	
				Found	4 70
				Standard	1 91
		<i>Toronto, Ont.</i>			
" 22	12504	J. A. Simmers	Mapes Guano Co., New York.	Guano— Guaranteed.	
				Found	2 75
				Standard	
" 22	12505	J. A. Simmers	W. H. Bowker & Co., Boston.	Ammoniated Fer- tilizer for Plants— Guaranteed.	
				Found	5 64
				Standard	
April 25	12510	A. W. Hamilton, Wark- worth, Ont.	Jackson Johnson, Warkworth.	Nitrolized BoneMeal Guaranteed.	
				Found	
				Standard	4 11
		<i>Woodstock, Ont.</i>			
" 26	12511	John Pike	Steele Bros., Toronto	Ground Bone— Guaranteed.	
				Found	
				Standard	

Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Sample Number.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
12914	9.97 9.94	7.42 6.53	12 to 15 19.19 18.71		29	5.60 6.42	12914	Dr. W. H. Ellis, Toronto.
12915	2.15 2.24	1.92 1.60	9 to 11 7.80 7.36		1 to 2 1.95 2.00	2.80 8.15	12915	do
12916	3.58 3.19	8.32 2.24	8 to 10 11.90 10.55		5 to 7 7.93 7.30	6.95 9.55	12916	do
12917	17.20 5.57	5.11 17.59	22 to 25 22.52 23.16		23	7.30 6.80	12917	do
12918	5.35 4.03	14.59 15.80	14 to 16 20.47 19.83		19	6.25 8.10	12918	do
12919	6.76 5.11	6.14 8.64	12 to 14 13.69 13.75		3 to 4 8.32 8.72	5.00 4.90	12919	do
12920	6.97 3.71	6.40 7.16	10 to 12 13.37 10.87		33	4 to 5 5.20 7.80	12920	do
12921	5.89 7.36	14.58 16.31	20.47 23.99	13.01	17	3 to 4 6.35 5.00	12921	do
12504	3.68	14.46	25.33		3.18	6.00	12504	do
12505	5.65	1.15	9.46		3.59	9.90	12505	do
12510	3.33 5.76	14.84 15.48	16.15 19.06 21.24			5.25 8.90	12510	F. T. Harrison, Lon- don, Ont.
12511	6.32	12.54	19.50			5.49	12511	do

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia
		<i>Ingersoll, Ont.</i>				
May 26	12512	John Pike	Steele Bros., Toronto	Peruvian Guano— Guaranteed. Found Standard		2.52
" 27	12513	J. L. Grant	J. L. Grant	Champion Fertilizer Guaranteed. Found Standard		8.20 7.7 8.2
" 27	12514	J. L. Grant	do	Ingersoll Fertilizer— Guaranteed. Found Standard	6.79	9.8 9.1 9.5
		<i>London, Ont.</i>				
" 27	12515	John Tanton & Co.	W. A. Freeman, Hamilton.	Grape Food— Guaranteed. Found Standard		4.4
" 27	12516	John Tanton & Co.	do do	Farmers' Pride— Guaranteed. Found Standard		3.5
" 28	12517	Canada Chemical Manu- facturing Co.	Manufacturers	Challenge Brand— Guaranteed. Found Standard		2 to 2.4 2.4
" 28	12518	Canada Chemical Manu- facturing Co.	do	Superphosphate. Guaranteed. Found Standard	1.98	
" 28	12519	Canada Chemical Manu- facturing Co.	do	Prolific Brand— Guaranteed. Found Standard		2.0 2.3 2.1
" 28	12520	J. L. Pearce & Co.	W. A. Freeman	Bone Meal— Guaranteed. Found Standard	1.80	3 to 2.8 4.5
" 28	12521	J. L. Pearce & Co.	Bradley Fertilizer Co.	Ammonia Fertilizer— Guaranteed. Found Standard	3.78	2.5 7.0

Samples of Fertilizers—Concluded.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Reverted or Citrate Soluble.	Insoluble.	Total.	Total Avail- able.					
6	8.34	22.40	31.50			7.67	12512	F. T. Harrison, Lon- don, Ont.
4				11.617	3.42	6.70	12513	
2	5.40	6.50	12.92		3.44	5.95		do
6	5.64	5.88	12.28		8.24	6.16		
7				12.88	34	7.10	12514	
8	6.24	9.88		17.40	25	8.19		do
4	5.44	7.03	13.11		19	6.16		
							12515	
3	2.31	5.37	12.41		5.68	3.68		do
							12516	
7	3.13	3.40	8.70		1.68	2.28		do
				7 to 9	3 to 4		12517	
5	3.00	3.45	12.20		3.20	9.37		do
4	2.51	4.28	12.03		3.18	6.80		
				11 to 13			12518	
0	3.88	5.88	17.56			13.07		do
7	3.53	6.20	17.40			11.10		
				6 to 7	2 to 3		12519	
2	2.31	3.51	10.04		2.20	7.71		do
8	2.43	3.33	10.04		1.89	8.35		
			22 to 25				12520	
ce.	5.56	20.08	25.64			10.7		do
	5.57	17.59	23.16			6.80		
0	1.00	1.00	9.00		1.50		12521	
5	2.17	1.28	9.20			6.86		do

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Part III, 1894
(C. II, 1894)
REPORTS, RETURNS AND STATISTICS

OF THE

LAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1893

PART III.



SECTION OF WEIGHTS AND MEASURES AND GAS

Presented to both Houses of Parliament by Command of His Excellency.

JOHN FISHER WOOD,

Controller of Internal Revenue.



OTTAWA

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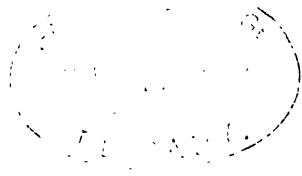
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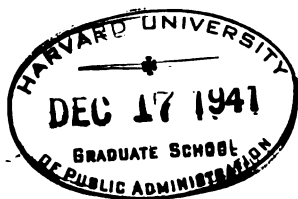
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Hon. J. G. Bourne



REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES AND GAS.

To His Honourable
the Controller of Inland Revenue.

SIR,—I have the honour to submit herewith my annual report on the inspection of weights and measures and gas, with the usual statements in connection therewith, for the fiscal year ended 30th June, 1893.

1. The total revenue collected during the year for the inspection of weights and measures was \$39,411.06, as against \$38,549.66 collected during the year ended 30th June, 1892.

2. The total expenditure was \$71,766.06, as against \$70,052.55 expended during the year ended 30th June, 1892.

3. Appendix "A" gives a summary statement of the receipts and expenditure of the inspection division.

4. In Appendices "B," "C" and "D" will be found a detailed statement of weights, measures and weighing machines presented for verification, verified and rejected during the year. The number of all descriptions may be summarily stated as follows:—

—	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.....	80,951	80,590	361	0.44
Measures of capacity, Dominion.....	89,745	89,032	713	0.79
Measures.....	5,941	5,857	84	1.41
Weights, equal arms.....	12,872	12,717	155	1.20
Steelyards.....	4,118	4,071	47	1.14
Platform scales.....	23,995	23,588	407	1.70
Large weights.....	819	705	24	2.80
Measures.....	160	157	3	1.87

5. Since the date of my last report Mr. Robert Magness, one of the assistant inspectors of the Hamilton weights and measures division—a practical officer who has large experience in original inspection of weights and measures and weighing machines—has been appointed general supervisor of inspections in manufactories of that class of goods, and is, I am pleased to report, giving satisfaction to manufacturers as well as to the officers whose work he supervises.

6. I have again to draw your attention to the fact that the expenditure in Weights and Measures Branch might be considerably lessened in many of the divisions without affecting the efficiency of the service, by reducing the staff of assistant inspectors.

INSPECTION OF GAS.

7. The total revenue collected during the fiscal year ended 30th June, 1893, for inspection of gas and gas meters, was 13,205.91, as compared with \$8,693.75 collected during the year ended 30th June, 1892.

8. The total expenses were \$19,241.03, as against \$18,654.72 expended during the year ended 30th June, 1892.

9. Appendix "E" gives a summary statement of the receipts and expenditure in each Gas Inspection District.

10. The details of gas meter inspection will be found in Appendix "F." The result, as compared with last year, may be stated as follows:—

	Presented for Verification.	Rejected.
1891-92	9,776	190
1892-93	10,194	165

11. A statement of the illuminating power and purity of gas inspected during the year will be found in Appendix "G."

12. The illuminating power, where inspection has been made, has been as follows:

Places.	Number of Tests made.	Number of times below Standard.	Places.	Number of Tests made.
Barrie	12		Sarnia	9
Belleville	34		Stratford	12
Berlin	12		do No. 2	11
Brantford	11		St. Catharines	12
Brockville	12		St. Thomas	104
Chatham	12		Toronto	12
Cobourg	12		Windsor	12
Cornwall	12		Woodstock	103
Dundas	11		Montreal	12
Galt	12		Quebec	12
Guelph	12		Sherbrooke	35
Hamilton	14		Chatham, N.B.	12
Ingersoll	47		Fredericton	11
Kingston	11		Moncton	71
Lindsay	12		St. John, N.B.	25
Listowel	36		Halifax	12
London	12		Pictou	12
Napanee	24		Yarmouth	33
Ottawa	12		Charlottetown	12
Owen Sound	12		Winnipeg	33
Peterborough	12		Victoria	
Port Hope	12			

TESTS FOR PURITY.

13. Gas has been tested for sulphur and ammonia at Ottawa, Toronto, Montreal, Quebec, St. John and Halifax.

14. In Ottawa total number of tests made was:—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, 9 times in excess.

For sulphuretted hydrogen, 24 tests, 1 present.

. In Toronto :—

For sulphur, 24 tests, no excess.

For ammonia, 24 tests, not in excess.

For sulphuretted hydrogen, 24 tests, never present.

. In Montreal :—

For sulphur, 25 tests, never in excess.

For ammonia, 25 tests, never in excess.

For sulphuretted hydrogen, 126 tests, never present.

. In Quebec :—

For sulphur, 24 tests, never in excess.

For ammonia, 22 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

. In St. John, N.B. :—

For sulphur, no tests reported.

For ammonia, no tests reported.

For sulphuretted hydrogen, 71 tests, never present.

. In Halifax :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

. In addition to the foregoing, tests for sulphuretted hydrogen have been made of the following places where illumination power has been tested, with the following results :—

Places.	Number of Tests.	Present.	Places.	Number of Tests.	Present.
.....	12	.....	Peterborough	12	.....
e	34	.....	Port Hope	12	.....
.....	12	.....	Sarnia	9	.....
d	11	.....	Stratford	12	.....
le	12	.....	Stratford, 2nd .....	.....	.....
.....	12	1	St. Catharines	11	.....
.....	14	.....	St. Thomas	12	.....
l	12	.....	Windsor	12	.....
.....	11	.....	Woodstock	12	.....
.....	12	.....	Sherbrooke	12	.....
.....	12	.....	Chatham, N.B.	36	.....
n	14	.....	Fredericton	12	.....
.....	12	.....	Moncton	10	.....
a	47	.....	Pictou	12	.....
.....	11	.....	Yarmouth	12	.....
.....	12	.....	Charlottetown	33	.....
.....	36	.....	Winnipeg	12	.....
.....	12	.....	Victoria, B.C.	33	.....
und	12	.....		

REPORT OF PROGRESS.

21. Since the date of my last report we have had verified all the gas-testing apparatus in the following offices, viz:—

London, St. Thomas, Woodstock, Ingersoll, Chatham, Ont., Windsor, St. Listowel, Sarnia, Berlin, Galt, Guelph, St. Catharines, Barrie, Owen Sound, Brantford, Cornwall, Napanee, Kingston, Lindsay, Brantford, Dundas, Sherbrooke, Winnipeg, Victoria; and repairs were made in the offices at St. Thomas, Woodstock, Ingersoll, Chatham, Ont., Guelph, St. Catharines, Sherbrooke and Victoria, B. C.

New inspection offices were fitted up and opened for business at Vancouver, Westminister and Nanaimo, B. C.

The whole of the foregoing work, verifying and repairing of apparatus, was done by Mr. McPhie, who reports having left all the offices visited by him in good order.

22. In addition to the foregoing, the following repairs, etc., were made under the supervision of Mr. Aubin:—

Repairs to apparatus in the Quebec gas inspection office; the removal of apparatus from Cornwall office while the office was undergoing repairs, and the replacing of apparatus when repairs were completed.

23. Gas companies still complain of unfairness on the part of the Government in insisting upon the closest inspection of gas and gas meters, whilst their rivals, the electric light companies, are permitted to sell their light without inspection of its illumination, power, or of the correctness of the meters by which it is measured out to customers.

24. I have pleasure in calling your attention to the fact that the revenue from gas inspection for the year ended 30th June, 1893, is \$4,512.16 greater than the revenue for any previous year, and I have no doubt but that by a careful re-classification of gas companies, and some slight alterations in the tariff, the revenue can easily be made to balance the expenditure, and that, too, without grievously over-burdening gas-producers.

EDWD. MIALL,

Commissioner Inland Revenue

OTTAWA, 15th December, 1893.

APPENDIX A.

MENT of Weights and Measures Expenditure and Receipts, for the Year ended 30th June, 1893.

Division.	Inspectors and Assistants.	EXPENDITURE.							Receipts.
		Salaries.	Seizure Expenses.	Special Assistance	Rent.	Travelling Expenses.	Sundries.	Total.	
Province of Ontario.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
...	Johnson, Wm... Slattery, Thos... Irwin, S.....	2,300 00	97 04	.....	70 83	424 40	191 57	3,083 84	1,422 11
...	McKenzie, T. H. McDonald, John Marentette, A.. Magness, Robt.. Beattie, Thos.. Laidman, R. H.. Fitzgerald, E. W.. Wheatley, A. E..	6,100 00	.....	.....	.....	820 22	217 73	7,137 95	7,723 75
...	Macdonald, J. A. Giffin, W. W.. Whitaker, Wm..	2,400 00	.....	.....	45 00	421 94	276 59	3,143 53	1,762 40
...	Egan, James.... Coughlin, D.... Thomas, J. S....	2,650 00	.....	.....	.....	590 33	129 64	3,369 97	2,140 35
...	Bolster, Geo. I.. Lyons, John.... Elliott, T. H....	1,820 83	.....	.....	.....	408 25	36 38	2,265 46	1,121 76
...	Code, A..... Cosgrove, J.... Gorman, M.... Lynch, P.....	3,000 00	.....	.....	100 00	642 69	124 65	3,867 34	1,399 99
...	Piper, H..... Milligan, R. J.. Wright, W. J.. Todd, T....	3,201 54	2 40	26 00	.....	695 40	118 15	4,043 49	3,621 89
...	Hayward, W. J.. Hughes, R. A....	1,800 00	.....	.....	.....	876 96	52 20	2,729 16	2,100 99
...	District Inspector..	.....	.....	.....	.....	33 15	.....	33 15	.....
		23,272 37	99 44	26 00	215 83	4,913 34	1,146 91	29,673 89	21,293 24

APPENDIX A—Concluded.

STATEMENT of the Weights and Measures Expenditure and Receipts, &c.—

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURE					
		Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Traveling Expenses.	Sundries.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Province of Quebec.</i>							
Montreal...	Chalut, J. O. } Daoust, J. A. } Dorion, G. T. } Gervais, S. } Dillon, S. } Richard, J. U. } Baker, J. S. } Tomlinson, W. W. } Hébert, J. A. P. }	7,100 00	65			838 73	296 99
Quebec	Bourassa, P. E. } Kelly, M. J. } Chabot, F. X. } Petit, J. B. } Adams, W. C. } Guay, A. } Pinhey, Henry } Gingras, N. } Moreau, A. }	3,935 22		10 95	150 00	1,220 86	63 48
Three Rivers	Olivier, J. A. } Provost, J. J. } Bruneau, P. C. A. } Mongeon, Cyrille }	2,093 75				264 40	28 75
		13,128 97	65	10 95	150 00	2,323 99	389 22
<i>Province of New Brunswick.</i>							
Fredericton.	Freeze, E. C. } Bois, Geo. A. }	1,600 00				244 70	21 52
King s	Scovil, W. B. } Richard, D. }	1,400 00				210 29	12 73
St. John....	Wilmot, J. B. } Cowan, E. }	1,800 00				83 54	17 77
	District Inspect'r.					33 60	1 02
		4,800 00				572 13	53 04
<i>Province of Nova Scotia.</i>							
Cape Breton	Transaine, L. E.	800 00				207 74	30 65
Halifax....	Ryan, J. B. } Kelly, E. }	1,500 00			225 00	151 18	122 50
Pictou.....	McKay, J. } Chisholm, J. J. }	1,400 00				124 54	35 40
Yarmouth..	Allison, C.	1,000 00				217 94	20 10
		4,700 00			225 00	701 40	208 65
							5,835 05

APPENDIX A—*Concluded.*STATEMENT of Weights and Measures Expenditure and Receipts, &c.—*Con.*

on us.	Inspectors and Assistants.	EXPENDITURE.							Receipts.
		Salaries.	Seizure Expenses.	Special Assistance	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>of Prince Edward Island</i>									
t-e- ... Reddin, James... ... Hughes, Henry.. }		1,800 00	40	.....	.....	280 35	46 34	2,127 09	417 50
		1,800 00	40	.....	.....	280 35	46 34	2,127 09	417 50
<i>Province of Manitoba.</i>									
... Huggard, R. T.. ... Cowley, W..... ... Costello, J. W.. ... Ross, H. E..... ... Patterson, A. E.. ... Russell, W. W.. ... Looby, John.... ... Girdlestone, ... R. J. M. }		5,100 00	.....	.....	81 00	810 61	74 42	6,066 03	1,406 45
		5,100 00	.....	.....	81 00	810 61	74 42	6,066 03	1,406 45
<i>Province of British Columbia.</i>									
... Findley, H..... ... Leighton, W. K. }		1,007 51	.....	.....	300 00	170 00	40 70	1,518 21	376 50
		1,007 51	.....	.....	300 00	170 00	40 70	1,518 21	376 50
Inspector of Standards...		72 00

RECAPITULATION.

.....	23,272 37	99 44	26 00	215 83	4,913 34	1,146 91	29,673 89	21,293 24
.....	13,128 97	0 65	10 95	150 00	2,323 99	389 22	16,003 78	12,656 17
.....	4,800 00	.....	.....	.....	572 13	53 04	5,425 17	1,238 23
.....	4,700 00	.....	.....	225 00	701 40	208 65	5,835 05	1,950 97
.....	1,800 00	0 40	.....	.....	280 35	46 34	2,127 09	417 50
.....	5,100 00	.....	.....	81 00	810 61	74 42	6,066 03	1,406 45
.....	1,007 51	.....	.....	300 00	170 00	40 70	1,518 21	376 50
.....	2,000 00	.....	.....	.....	371 70	1,500 59	3,872 29	.....
.....	.....	.....	.....	.....	.....	317 88	317 88	.....
.....	.....	.....	.....	.....	.....	818 57	818 57	.....
Inspector of Standards...	.....	.....	.....	.....	.....	.....	.....	72 00
.....	55,808 85	100 49	36 95	971 83	10,143 52	4,596 32	71,657 96	39,411 06

RETURN of the Weights and Measures Inspected during the Fiscal Year ended
for each Division, for each Province.

Name of Inspection Office.	WEIGHTS.									MEAS.
	Dominion.			Troy.		Miscellaneous			Dominion	
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.
<i>Ontario.</i>										
Belleville	2,363	2,363	...	...	...	10	10	...	1,521	1
Hamilton.....	13,068	13,061	7	...	...	6	6	...	5,553	5
Kingston.....	1,734	1,652	82	...	...	114	91	23	13,115	12
London.....	1,878	1,878	...	...	...	9	9	...	8,459	8
Orillia	1,546	1,546	...	...	...	...	...	...	909	...
Ottawa	2,798	2,797	1	...	...	3	3	...	1,958	1
Toronto	5,819	5,819	...	...	...	18	18	...	13,389	13
Windsor	3,842	3,842	...	...	...	...	...	...	1,863	1
	33,048	32,958	90	...	...	160	137	23	44,767	44
<i>Quebec.</i>										
Montreal.....	22,947	22,935	12	...	...	175	175	...	21,507	21
Quebec.....	12,229	12,057	172	...	...	320	320	...	7,664	7
Three Rivers.....	3,392	3,392	...	...	...	22	22	...	3,519	3
	38,568	38,384	184	...	...	517	517	...	32,690	32
<i>New Brunswick.</i>										
Fredericton.....	526	526	...	...	...	...	...	...	570	...
King's.....	968	967	1	...	...	4	4	...	931	...
St. John.....	1,199	1,199	...	...	...	...	...	...	3,109	3
	2,693	2,692	1	...	...	4	4	...	4,610	4
<i>Nova Scotia.</i>										
Cape Breton.....	811	754	57	...	...	71	70	1	835	...
Halifax	1,979	1,979	...	...	...	38	38	...	2,246	2
Pictou	425	425	...	...	...	18	18	...	1,148	1
Yarmouth.....	738	738	...	...	...	11	11	...	715	...
	3,953	3,896	57	...	...	138	137	1	4,944	4
<i>Prince Edward Island.</i>										
Charlottetown	909	909	...	...	...	...	...	...	351	...
<i>Manitoba.</i>										
Winnipeg.....	1,255	1,226	29	...	...	...	...	...	2,269	2
<i>British Columbia.</i>										
Victoria.....	525	525	...	...	...	...	...	...	114	...

893, showing the Total Number brought for Verification, Verified and Rejected, the whole Dominion.

		MEASURES OF LENGTH.			BALANCES, &c.								
ular.					Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
1	...	14	14	...	258	258	...	114	114	...	950	950	...
4	...	194	188	...	2,773	2,761	12	2,001	1,996	5	5,576	5,542	34
1	...	440	419	21	296	248	48	43	34	9	935	833	102
3	...				312	309	3	112	111	1	1,091	1,058	33
	...	299	298	1	268	268	...	79	79	...	807	805	2
	...	231	231	...	394	393	1	32	32	...	1,100	1,095	5
40	...	759	759	...	1,004	1,004	...	455	455	...	1,862	1,862	...
	...	182	182	...	587	587	...	113	113	...	1,562	1,551	11
49	...	2,119	2,091	28	5,892	5,828	64	2,949	2,934	15	13,883	13,696	187
21	...	2,361	2,347	14	3,345	3,333	12	770	768	2	5,279	5,198	81
34	1	709	674	35	1,603	1,576	27	50	40	10	1,000	966	34
10	...	203	197	6	476	450	26	41	37	4	565	553	12
65	1	3,273	3,218	55	5,424	5,359	65	861	845	16	6,844	6,717	127
	...				78	78	...	5	5	...	179	179	...
1	...	3	3	...	159	159	...	18	16	2	348	345	3
1	...	38	38	...	198	198	...	32	32	...	364	364	...
2	...	41	41	...	435	435	...	55	53	2	891	888	3
14	1	81	80	1	144	134	10	16	15	1	306	290	26
13	...	82	82	...	301	301	...	54	53	1	441	440	1
1	...	66	66	...	87	87	...	5	5	...	244	242	2
12	...	164	164	...	112	112	...	44	44	...	196	196	...
40	1	393	392	1	644	634	10	119	117	2	1,187	1,158	29
	...	26	26	...	149	149	...	28	28	...	339	339	...
	...												
1	1	88	88	...	247	231	16	74	64	10	851	790	61
	...												
	...	1	1	...	81	81	...	32	30	2	333	333	...

RETURN of the Weights and Measures Inspected during the Fiscal Year ending on the 31st March 1900
for each Division, for each

R E

Name of Inspection Office.	WEIGHTS.									Miscellaneous	Domini
	Dominion.			Troy.							
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.		
Ontario.....	33,048	32,968	90	.....	.....	160	137	23	44,767
Quebec.....	38,568	38,384	184	.....	.....	517	517	.....	32,690
New Brunswick.....	2,693	2,692	1	.....	.....	4	4	.....	4,610
Nova Scotia.....	3,953	3,896	57	.....	.....	138	137	1	4,944
Prince Edward Island.....	909	909	.....	.....	.....	.....	.....	.....	351
Manitoba.....	1,255	1,226	29	.....	.....	.....	.....	.....	2,269
British Columbia.....	525	525	.....	.....	.....	.....	.....	.....	114
	80,951	80,590	361	.....	.....	819	795	24	89,745

cluded.

1893, showing the Total Number brought for Verification, Verified and Rejected, the whole Dominion.

I O N.

			MEASURES OF LENGTH.			BALANCES, &c.								
Tons.						Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Finally Rejected.		Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
49	1	2,119	2,091	28	5,892	5,828	64	2,949	2,934	15	13,883	13,696	187	
65	1	3,273	3,218	55	5,424	5,359	65	861	845	16	6,844	6,717	127	
2		41	41		435	435		55	53	2	891	888	3	
40	1	393	392	1	644	634	10	119	117	2	1,187	1,158	29	
		26	26		149	149		28	28		339	339		
1	1	88	88		247	231	16	74	64	10	851	790	61	
		1	1		81	81		32	30	2				
157	3	5,941	5,857	84	12,872	12,717	155	4,118	4,071	47	23,995	23,588	407	

RETURN showing the Number of Dominion Weights and Lineal Measures
Y

DIVISION.												
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.
Ontario.												
Belleville.....					11	9	48	207	196	374	404	285
Hamilton.....					2	13	205	274	1,809	3,018	3,069	1,093
Kingston.....		5		2	8	1	91	88	174	273	270	200
London.....							14	107	208	366	329	207
Orillia.....					1		36	63	151	317	283	195
Ottawa.....	4			1	5	8	84	169	201	472	454	347
Toronto.....			1	1	16		172	91	759	1,122	1,018	650
Windsor.....						5	75	230	273	702	640	436
Quebec.	....	9	1	4	43	36	725	1,231	3,761	6,344	6,467	3,413
Montreal.....	51	25	2	26	43	44	1,106	822	2,104	3,586	3,512	2,863
Quebec.....		139	33	61	150	142	664	955	847	1,706	1,671	1,592
Three Rivers.....			3	1	1	18	20	227	238	337	503	473
New Brunswick.	51	167	36	88	211	206	1,997	2,015	3,288	5,795	5,697	4,928
Fredericton.....						1	17	43	15	109	90	68
King's.....						3	35	77	111	230	171	107
St. John.....						3	23	110	22	272	219	168
Nova Scotia.	....					7	75	230	148	611	480	343
Cape Breton.....		48	5	17	9	13	32	44	60	203	149	73
Halifax.....		1			2	32	52	180	90	423	365	269
Pictou.....						5	3	35	33	101	96	38
Yarmouth.....						6	10	61	17	173	139	85
Prince Edward Island	....	49	5	17	11	56	97	270	200	903	749	465
Charlottetown.....			1			3	16	43	38	220	176	118
Manitoba.												
Winnipeg.....			1	1	1	3	35	16	220	248	238	110
British Columbia.												
Victoria.....							8		45	100	90	73

ination, presented for Verification in each Inspection Division during the Fiscal
une, 1893.

						LINEAL MEASURES.												
8 drs.	4 drs.	2 drs.	1 dr.	½ dr.	Total Number presented.	Troy Weights presented.	Irregular Weights presented.	6 Feet.	5 Feet.	1 Yard.	½ Yard.	2 Feet.	1 Foot.	½ Foot.	100 Ft. Chains.	66 Ft. Chains.	Tape or Riband.	Total Number presented.
110	39	7	3	...	2,363	...	...	...	...	14	...	...	...	...	...	...	...	14
601	169	12	2	1	13,068	...	...	...	...	194	...	...	...	...	...	...	...	194
82	36	7	4	2	1,734	...	...	...	...	440	...	...	...	...	...	...	...	440
87	30	4	4	2	1,878	...	...	...	...	...	...	...	...	...	...	...	...	...
51	15	2	1	1	1,546	...	...	...	...	299	...	...	...	...	...	...	...	299
138	35	9	5	...	2,798	...	...	...	...	231	...	...	...	...	...	...	...	231
294	120	26	23	...	5,819	...	...	...	...	759	...	...	...	...	...	...	...	759
225	84	26	6	5	3,842	...	...	...	13	169	...	...	...	...	...	...	...	182
1,588	528	93	48	11	33,048	...	...	...	13	2,206	...	...	...	...	...	...	...	2,219
1,114	159	26	33	...	22,947	...	...	...	...	2,361	...	...	...	...	...	...	...	2,361
376	35	3	2	...	12,229	...	...	...	...	709	...	...	...	...	...	...	...	709
73	14	2	...	...	3,392	...	...	...	...	203	...	...	...	...	...	...	...	203
1,563	208	31	35	...	38,568	...	...	...	...	3,273	...	...	...	...	...	...	...	3,273
17	4	4	4	...	526	...	...	...	...	3	...	...	...	...	...	...	...	3
13	6	4	...	...	968	...	...	...	...	38	...	...	...	...	...	...	...	38
27	7	...	...	...	1,199	...	...	...	...	...	...	...	...	...	...	...	...	...
57	17	8	4	...	2,693	...	...	...	...	41	...	...	...	...	...	...	...	41
18	2	...	...	...	811	...	...	...	...	81	...	...	...	...	...	...	...	81
31	10	1	1	1	1,979	...	...	...	...	82	...	...	...	...	...	...	...	82
15	5	...	...	...	426	...	...	...	...	66	...	...	...	...	...	...	...	66
37	5	4	4	1	738	...	...	...	...	164	...	...	...	...	...	...	...	164
101	22	5	5	2	3,953	...	...	...	...	393	...	...	...	...	...	...	...	393
25	5	...	...	...	909	...	...	...	...	26	...	...	...	...	...	...	...	26
44	30	12	13	2	1,255	...	...	...	...	88	...	...	...	...	...	...	...	88
22	10	4	1	7	525	...	...	...	...	1	...	...	...	...	...	...	...	1

RETURN showing the Number of Dominion Weights and Lineal Measures
Fiscal Year

DIVISION.													
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.
<i>Ontario.</i>													
Belleville					11	9	48	207	196	374	404	285	26
Hamilton					2	13	205	272	1,809	3,016	3,068	1,091	1,00
Kingston		5		2	7	1	79	72	158	261	261	177	17
London							14	107	208	366	329	307	18
Orillia					1		36	63	151	317	283	195	10
Ottawa		4		1	5	8	84	169	201	472	453	347	33
Toronto			1	1	16		172	91	759	1,122	1,018	650	57
Windsor						5	75	230	273	702	640	436	40
		9	1	4	42	36	713	1,111	3,755	6,630	6,456	3,388	3,11
<i>Quebec.</i>													
Montreal	51	25	2	26	43	43	1,105	820	2,104	3,585	3,511	2,858	2,73
Quebec	135	31	59	149	141	664	923	844	1,672	1,645	1,564	1,531	1,53
Three Rivers	3	1	1	18	20	227	238	337	503	514	473	473	47
	51	163	34	86	210	204	1,996	1,981	3,285	5,760	5,670	4,895	4,71
<i>New Brunswick.</i>													
Fredericton						1	17	43	15	109	90	68	5
King's						3	35	76	111	230	171	107	8
St. John						3	23	110	22	272	219	168	12
						7	75	229	148	611	480	343	28
<i>Nova Scotia.</i>													
Cape Breton	48	5	17	9	13	30	34	59	194	140	64	4	4
Halifax		1		2	32	52	180	90	423	365	269	21	21
Pictou					5	3	35	33	104	96	38	3	3
Yarmouth					6	10	61	17	173	139	85	7	7
	48	6	17	11	56	95	310	199	894	740	456	36	36
<i>Prince Edward Island</i>													
Charlottetown			1			3	16	43	38	220	176	118	10
<i>Manitoba.</i>													
Winnipeg			1	1	1	3	35	15	216	243	228	108	10
<i>British Columbia.</i>													
Victoria							8		45	100	90	73	6

inued.

ation, inspected and Verified in each Inspection Division during the
ne, 1893.

						LINEAL MEASURES.												
	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total Number Verified.	Troy Weights.	Miscellaneous Weights.	6 Feet.	5 Feet.	1 Yard.	$\frac{1}{2}$ Yard.	2 Feet.	1 Foot.	$\frac{1}{2}$ Foot.	100 Ft. Chains.	66 Ft. Chains.	Tape or Ribband.	Total Number Verified.
110	39	7	3	...	2,363	...	10	...	...	14	...	...	...	...	...	...	...	14
901	169	12	2	1	13,061	...	6	...	...	188	...	...	...	...	...	...	...	188
82	36	7	4	2	1,652	...	111	...	...	419	...	...	...	...	...	...	...	419
87	30	4	4	2	1,878	...	9	...	...	...	...	...	...	...	...	...	...	...
51	15	2	1	1	1,546	...	...	...	...	298	...	...	...	...	...	...	...	298
138	35	9	5	...	2,797	...	3	...	...	231	...	...	...	...	...	...	...	...
294	120	26	23	...	5,819	...	18	...	...	749	10	...	...	...	...	...	...	759
225	84	26	6	5	3,842	...	...	13	...	169	...	...	...	...	...	...	...	182
588	528	93	48	11	32,958	...	157	...	13	2,168	10	...	...	...	...	...	...	1,860
114	159	26	33	...	22,935	...	175	...	...	2,347	...	...	...	...	...	...	...	2,347
372	35	3	2	...	12,057	...	320	...	...	674	...	...	...	...	...	...	...	674
73	14	2	...	...	3,392	...	22	...	...	197	...	...	...	...	...	...	...	197
559	308	31	35	...	38,384	...	517	...	...	3,218	...	...	...	...	...	...	...	3,218
17	4	4	4	...	526	...	...	...	...	...	...	...	...	...	...	...	...	...
13	6	4	...	...	967	...	4	...	...	3	...	...	...	...	...	...	...	3
27	7	...	...	...	1,199	...	...	...	...	38	...	...	...	...	...	...	...	38
57	17	8	4	...	2,692	...	4	...	...	41	...	...	...	...	...	...	...	41
17	2	...	...	...	754	...	70	...	...	80	...	...	...	...	...	...	...	80
31	10	1	1	1	1,979	...	38	...	...	82	...	...	...	...	...	...	...	82
15	5	...	...	...	425	...	18	...	...	66	...	...	...	...	...	...	...	66
37	5	4	4	1	738	...	11	...	...	164	...	...	...	...	...	...	...	164
100	22	5	5	2	3,896	...	137	...	...	392	...	...	...	...	...	...	...	392
25	5	...	...	...	909	...	...	...	...	26	...	...	...	...	...	...	...	26
43	29	12	13	2	1,226	...	...	...	...	88	...	...	...	...	...	...	...	88
22	10	4	1	7	525	...	...	...	...	1	...	...	...	...	...	...	...	1

RETURN showing the Number of Dominion Weights and Measures used during the year 1900.

DIVISION.											
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.
<i>Ontario.</i>											
Hamilton								2		2	1
Kingston					1		12	16	16	12	9
Orillia											1
Ottawa											
<i>Quebec.</i>					1		12	18	16	14	11
Montreal						1	1	2		1	1
Quebec		4	2	2	1	1		32	3	34	26
Three Rivers											
		4	2	2	1	2	1	34	3	35	27
King's								1			
Cape Breton.							2	10	1	9	9
Winnipeg								1	4	5	10

oncluded.

h Denomination, rejected in each Inspection Division
30th June, 1893.

WEIGHTS.							Miscellaneous Weights.	LINEAL MEASURES.								
1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total Number Rejected.		Yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.	Total Number Rejected
3						7		6								6
						82	3	21								21
						1		1								1
3						90	3	28								28
3	4					12		14								14
						172		35								35
								6								6
3	4					184		55								55
						1										
3	1					57	1									
2	1	1				29										

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weights during the Fiscal Year.

DIVISION.	MEASURES OF CAPACITY.									
	Dominion.									
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{4}$ Gill.
<i>Ontario.</i>										
Belleville	72	20	27	182	336	533	282	66	2	1
Hamilton	7	101	207	930	1,033	1,574	1,332	357	12	.....
Kingston	591	3,251	1,958	1,968	2,076	1,863	1,306	98	4	.....
London	97	137	137	685	1,510	1,524	4,449	57	.....	.....
Orillia	7	1	1	146	269	297	158	24	5	2
Ottawa	27	41	233	399	613	447	174	24	.....	.....
Toronto	14	239	882	1,478	2,461	3,268	3,771	1,254	19	3
Windsor	71	74	83	258	428	574	323	52	.....	.....
	755	4,016	3,326	5,880	8,512	10,246	12,068	2,082	66	5
<i>Quebec.</i>										
Montreal	760	1,121	2,921	3,028	4,893	5,369	2,581	815	19	.....
Quebec	5	157	307	1,018	1,485	1,706	1,628	1,033	322	3
Three Rivers	227	107	435	679	817	666	457	124	7	.....
	5	1,144	1,535	4,374	5,192	7,416	7,663	4,071	1,261	29
<i>New Brunswick.</i>										
Fredericton	35	42	139	183	104	44	20	3	.....	.....
King's	183	379	271	94	3	1	.....	.....	.....	.....
St. John	225	115	418	758	728	562	288	15	.....	.....
	260	157	740	1,320	1,103	700	311	19	.....	.....
<i>Nova Scotia.</i>										
Cape Breton	10	11	116	239	292	102	63	2	.....	.....
Halifax	2	123	102	336	444	520	449	209	49	14
Pictou	14	16	183	316	326	175	116	2	.....	.....
Yarmouth	15	13	128	254	196	80	29	.....	.....	.....
	2	162	142	763	1,253	1,334	806	415	53	14
<i>Prince Edward Island.</i>										
Charlottetown	1	23	60	143	83	40	1	.....	.....	.....
<i>Manitoba.</i>										
Winnipeg	91	8	245	523	629	754	19	.....	.....	.....
<i>British Columbia.</i>										
Victoria	2	20	33	59	.....	.....	.....	.....	.....	.....

ines of each Denomination Presented for Verification in each Inspection Division,
30th June, 1893.

BALANCES.

With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges, or Platform Scales.						Total Presented.
5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	
98 1,258 76 73 73 88 294 182	260 1,515 220 239 195 305 710 405			100 1,981 35 108 77 31 445 113	12 20 8 1 1 1 7 113	2 2 1 1 3 .....	..... ..... ..... 1	362 2,908 298 366 290 482 783 650	86 408 147 54 17 131 77 88	318 1,608 340 519 349 369 613 540	94 392 58 58 73 47 194 147	31 103 27 25 5 41 53 29	59 157 65 69 73 30 132 108	1,422 10,350 1,274 1,515 1,154 1,526 3,311 2,262
2,142	3,849	.....	1	2,890	49	8	2	6,139	1,008	4,656	1,063	314	693	22,814
960 162 29	3,383 1,360 443	1 22 4	1 59	755 50 41	3 ..... .....	..... ..... .....	12	2,113 181 156	1,156 397 179	1,554 368 204	145 25 4	155 17 19	156 12 3	9,394 2,653 1,082
1,151	7,186	27	60	846	3	.....	12	2,450	1,732	2,126	174	191	171	13,129
20 47 50	57 112 148	1 ..... .....	..... ..... .....	5 18 32	..... ..... .....	..... ..... .....	..... ..... .....	104 197 162	51 83 103	21 60 59	1 11	..... 5 14	2 3 15	262 525 594
117	317	1	.....	55	.....	.....	.....	463	237	140	12	19	20	1,381
26 36 20 25	99 263 62 86	..... 1 1	19 1 5	16 45 5 44	..... 5 ..... .....	..... ..... ..... .....	..... 4	193 202 105 123	76 98 66 39	27 116 41 13	4 13 4 3	4 1 9 6	4 11 19 12	468 796 336 352
107	510	2	25	110	5	.....	4	623	279	197	24	20	46	1,952
47	102	.....	.....	17	4	6	1	117	58	138	11	7	8	516
45	202	.....	.....	74	.....	.....	.....	330	79	250	73	66	53	1,172
32	49	.....	.....	27	5	.....	.....	167	33	114	11	2	6	446

RETURN showing the Number of Dominion Measures of Capacity, Balances and W
during the Fiscal

DIVISION.	MEASURES OF CAPACITY.									
	Dominion.									
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.
<i>Ontario.</i>										
Belleville	72	20	27	182	336	533	282	66	2	1
Hamilton	6	101	202	923	1,031	1,573	1,330	357	12	1
Kingston	582	3,194	1,864	1,942	1,769	1,784	1,221	96	4	1
London .....	...	97	137	685	1,510	1,524	4,449	57	...	...
Orillia .....	...	7	1	146	269	297	158	24	5	2
Ottawa .....	...	27	41	232	398	612	446	174	24	...
Toronto	14	239	882	1,478	2,461	3,268	3,771	1,254	19	3
Windsor	71	74	83	256	425	574	323	52	...	...
<i>Quebec.</i>										
Montreal	745	3,759	3,237	5,844	8,199	10,165	11,980	2,080	66	6
Quebec .....	...	759	1,119	2,920	3,022	4,892	5,360	2,578	815	19
Three Rivers	5	156	305	1,005	1,452	1,674	1,595	1,011	318	3
...	...	221	103	427	676	810	659	450	123	7
<i>New Brunswick.</i>										
Fredericton	5	1,136	1,527	4,352	5,150	7,376	7,614	4,039	1,256	23
King's .....	...	35	42	139	183	104	44	20	3	...
St. John .....	...	...	...	183	378	270	94	3	1	...
...	...	225	115	418	758	728	562	288	15	...
<i>Nova Scotia.</i>										
Cape Breton .....	...	260	157	740	1,319	1,102	700	311	19	...
Halifax .....	...	9	11	114	234	289	102	63	2	...
Pictou	2	123	102	336	444	520	449	207	49	1
Yarmouth .....	...	14	16	183	316	326	175	116	2	...
...	...	15	13	128	254	156	80	29	...	...
<i>Prince Edward Island.</i>										
Charlottetown	2	161	142	761	1,248	1,331	906	415	53	1
<i>Manitoba.</i>										
Winnipeg	89	8	...	244	520	625	753	19	...	...
<i>British Columbia.</i>										
Victoria .....	...	...	2	20	...	33	59	...	...	...

continued.

of each Denomination Inspected and Verified in each Inspection Division,
30th June, 1893.

BALANCES.															
With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges or Platform Scales.							
5 lbs and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	Total Verified.	
98	260			100	12	2		362	86	318	94	31	59	1,422	
258	1,503			1,977	19			2,897	406	1,596	391	100	152	10,299	
60	188			27	7			271	117	310	52	23	60	1,115	
73	236			107	1	2	1	356	50	505	57	24	66	1,478	
73	195			77		1	1	290	17	347	73	5	73	1,152	
87	305		1	31	1			482	130	368	47	39	29	1,520	
294	710			445	7	3		783	77	613	194	53	132	3,311	
182	405			113				649	87	534	147	29	105	2,251	
1,125	3,802		1	2,877	47	8	2	6,090	970	4,591	1,055	304	676	22,548	
957	2,374	1	1	753	3		12	2,098	1,136	1,532	143	147	142	9,299	
160	1,335	22	58	40				179	377	356	25	17	12	2,581	
29	417	4		37				152	174	201	4	19	3	1,040	
1,146	4,126	27	59	830	3		12	2,429	1,687	2,089	172	183	157	12,920	
20	57	1		5				104	51	21	1		2	262	
47	112			16				195	82	60		5	3	520	
50	148			32				162	103	59	11	14	15	594	
97	317	1		53				461	236	140	12	19	20	1,376	
24	93		17	15				179	69	22	2	4	4	429	
36	263	1	1	44	5		4	202	98	115	13	1	11	794	
20	62		5	5				104	65	41	4	9	19	334	
25	86	1		44				123	39	13	3	6	12	352	
105	504	2	23	108	5		4	608	271	191	22	20	46	1,909	
47	102			17	4	6	1	117	58	138	11	7	8	516	
43	188			64				308	75	224	72	63	48	1,085	
32	49			25	5			167	33	114	11	2	6	444	

RETURN showing the Number of Dominion Measures of Capacity, Balance Division, during the Fiscal Year.

DIVISION.	MEASURES OF CAPACITY.									
	Dominion.									
	Bushel.	$\frac{1}{2}$ bushel.	Peck.	Gallon.	$\frac{1}{2}$ gallon.	Quart.	Pint.	$\frac{1}{2}$ pint.	Gill.	$\frac{1}{4}$ gill.
<i>Ontario.</i>										
Hamilton	1		5	7	2	1	2			
Kingston	9	57	94	26	103	79	85	2		
London										
Orillia										
Ottawa				1	1	1	1			
Windsor				2	3					
	10	57	99	36	109	81	87	2		
<i>Quebec.</i>										
Montreal		1	2	1	6	1	9	3		
Quebec		1	2	13	33	32	33	22	4	
Three Rivers		6	4	8	3	7	7	7	1	
		8	8	22	42	40	49	32	5	
<i>New Brunswick.</i>										
King's					1	1				
<i>Nova Scotia.</i>										
Cape Breton		1		2	5	3				
Halifax										
Pictou										
		1		2	5	3				
<i>Manitoba.</i>										
Winnipeg	2			1	3	4	1			
<i>British Columbia.</i>										
Victoria										

Concluded.

weighing Machines of each Denomination Inspected and Rejected in each Inspection
 and 30th June, 1893.

BALANCES.														
With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges or Platform Scales.						
5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	Total Rejected.
16	12 32 3			4 8 1	1 1			11 27 10	2 30 4	12 30 14	1 6 1	3 4 1	5 5 3	51 159 7
	1								1 1	2 1 6		2 1 2	1 3 3	2 6 11
16	48			13	2			49	38	65	8	10	17	266
3 2	9 25 26		1	2 10 4				15 2 4	20 20 5	22 12 3	2	8	14	95 72 42
5	60		1	16				21	45	37	2	8	14	209
				2				2	1					5
2	6		2	1 1				14 1	5 1	5 1	2			37 2 2
2	6		2	2				15	6	6	2			41
2	14			10				22	4	26	1	3	5	87
				2										2

APPENDIX E.

STATEMENT of Gas Inspection Expenditure and Receipts, for the Year ended June, 1893.

Districts.	Inspectors.	EXPENDITURE.					Total Expenditure.
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Ontario.</i>							
Barrie.....	M. Shanacy.....	100 00				4 30	104 30
Belleville.....	W. Johnson.....	250 00		37 50		61 16	348 66
Berlin.....	K. Lynes.....	100 00				1 45	101 45
Brockville.....	W. W. Giffins.....	100 00				16 25	116 25
Cobourg.....	J. W. Bickle.....	100 00			39 30	33 20	172 50
Cornwall.....	M. M. Mulhern.....	100 00				56 72	156 72
Guelph.....	S. Broadfoot.....	100 00				12 97	112 97
Hamilton.....	{ D. McPhie..... A. W. Dennis..... }	1,300 00		40 00	110 15	42 45	1,492 60
Kingston.....	W. Burrows.....	400 00		45 00		62 48	507 48
Listowel.....	A. St. G. Hawkins.....	100 00		60 00		16 25	176 25
London.....	J. Williams.....	1,000 00		110 00	229 20	67 90	1,407 10
Napanee.....	Geo. M. Elliott.....	100 00				6 00	106 00
Ottawa.....	H. G. Roche.....	700 00		200 00		120 75	1,020 75
Owen Sound.....	W. J. Graham.....	200 00		125 00		1 25	326 25
Peterborough.....	T. Cahill.....	200 00		50 00	82 10	179 80	511 90
Stratford.....	Geo. Rennie.....	100 00					100 00
Sarnia.....	W. H. Hicks.....			20 00		1 20	21 20
Toronto.....	{ J. K. Johnsoton..... Jas. Pape..... }	1,492 46				46 20	1,538 66
District Inspector					33 10		33 10
		6,442 46		687 50	493 85	730 34	8,354 15
<i>Quebec.</i>							
Montreal.....	{ Wm. Hart..... N. Aubin..... M. J. O'Flaherty..... }	1,782 82	280 50	120 00	12 55	37 28	2,233 15
Quebec.....	{ N. Levasseur..... N. Moreau..... }	1,250 00		150 00	18 70	73 18	1,491 88
Sherbrooke.....	{ H. J. Pennoyer..... A. F. Simpson..... }	99 96					99 96
Sorel.....	P. C. A. Bruneau.....	66 64					66 64
		3,199 42	280 50	270 00	31 25	110 46	3,891 63
<i>New Brunswick.</i>							
Fredericton.....	S. A. Purdie.....	200 00			17 20	58 30	275 50
Moncton.....	R. A. Lawlor.....	300 00			72 07	89 03	461 10
St. John.....	A. Rowan.....	1,000 00				160 81	1,160 81
		1,500 00			89 27	308 14	1,897 41
<i>Nova Scotia.</i>							
Halifax.....	{ A. Miller..... H. D. Munro..... }	1,300 00		385 20	491 93	102 72	2,279 85
<i>Prince Edward Island</i>							
Charlottetown.....	Jos. Knight.....	200 00				31 00	231 00
<i>Manitoba.</i>							
Winnipeg.....	R. T. Huggard.....	200 00		81 00	101 50	43 46	425 96
<i>British Columbia.</i>							
Victoria.....	R. Jones.....	200 00		275 00		36 00	511 00

APPENDIX E.—*Concluded.*STATEMENT of Gas Inspection Expenditure and Receipts, &c.—*Concluded.*

RECAPITULATION.

	EXPENDITURE.					Total Expenditure.	Total Receipts.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	6,442 46	.....	687 50	493 85	730 34	8,354 15	7,883 35
.....	3,199 42	280 50	270 00	31 25	110 46	3,891 63	4,075 81
nswick.....	1,500 00	.....	.....	89 27	308 14	1,897 41	233 00
otia.....	1,300 00	.....	385 20	491 93	102 72	2,279 85	631 50
dward Island.....	200 00	.....	.....	31 00	231 00	78 25	.....
.....	200 00	.....	81 00	101 50	43 46	425 96	35 25
Columbia.....	200 00	.....	275 00	.....	36 00	511 00	268 75
Contingencies.....	.....	.....	.....	.....	1,493 70	1,493 70	.....
.....	.....	.....	.....	.....	111 05	111 05	.....
y.....	.....	.....	.....	.....	45 28	45 28	.....
	13,041 88	280 50	1,698 70	1,207 80	3,012 15	19,241 03	13,205 91

APPENDIX F.

STATEMENT of Gas Meters presented for Verification, Verified after First Rejection, and Rejected, during the year ended 30th June, 1893.

Inspection Office.	Presented for Verification.	Kind.		Verified as coming within the Error Tolerated by Law.			Verified after First Rejection.			Rejected.		
		Wet.	Dry.	Correct.	Fast.	Slow.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.
Barrie	13		13	1	8	4						
Belleville	105	1	104	34	24	45					1	
Berlin	33		33	5	12	16						
Brantford	60		60	14	25	21						
Chatham	120		120	22	27	54		2	5	13	4	
Cobourg	28		28	5	9	14						
Cornwall	4		4	2	1	1						
Dundas	5		5			5						
Galt	35		35	4	5	26						
Guelph	82		82	2	21	56					3	
Hamilton	587		587	179	74	333					1	
Ingersoll	39		39	9	18	11		1		1		
Kingston	133		133	19	42	71					1	
Listowel	21		21	7	9	5						
London	377		377	96	108	169	1		1	1	3	
Napanee	17		17	1	8	7		1				
Ottawa	84		84	1	22	61						
Owen Sound	14		14	14								
Peterborough	80		80	21	21	38						
Port Hope	9		9	1	2	6						
Sarnia	33		33	28	4	1						
Stratford	62		62	14	4	41					3	
St. Catharines	87		87	10	4	73						
St. Thomas	89		89	15	26	37		5	2		7	4
Toronto	3,581		3,581	828	817	1,868				11	53	4
Windsor	37		37	13	15	9						
Woodstock	82		82	15	35	26	1		3	1	5	
Montreal	3,347		3,347	334	367	2,635				1	4	6
Quebec	217	18	199	114	44	58					1	
Sherbrooke	15		15	1	2	5			2		3	2
Fredericton	3		3		2	1						
St. John	152		152	44	18	86					2	2
Halifax	366	330	36	210	55	95					4	3
Pictou	13		13	5	2	6						
Yarmouth	31		31	9	5	11		1		1	2	2
Charlottetown	26		26	1	8	6		2		4	4	1
Winnipeg	1		1									
Victoria	206		206	49	61	89					4	3
	10,194	349	9,845	2,128	1,905	5,990	2	12	13	33	102	30

INSPECTION OF GAS AND GAS METERS

RETURN of the Illuminating Power and P

INSPECTION OFFICE.	Illuminating Power.						Highest L
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.				Grains. G
Barrie :—							
July.....			23·05	16	0	1	
August.....			22·53	16	0	1	
September.....			23·53	16	0	1	
October.....			22·14	16	0	1	
November.....			21·56	16	0	1	
December.....			23·20	16	0	1	
January.....			21·53	16	0	1	
February.....			22·38	16	0	1	
March.....			20·81	16	0	1	
April.....			21·06	16	0	1	
May.....			19·65	16	0	1	
June.....			21·57	16	0	1	
					0	12	
Belleville :—							
July.....	22·90	21·95	22·45	16	0	3	
August.....	22·77	22·63	22·70	16	0	2	
September.....	21·27	20·56	20·91	16	0	2	
October.....							
November.....	21·57	19·16	20·41	16	0	5	
December.....	24·06	21·03	22·06	16	0	6	
January.....	20·81	18·91	19·89	16	0	4	
February.....	21·20	19·23	20·02	16	0	4	
March.....	22·76	19·71	20·82	16	0	5	
April.....	21·76	21·08	21·42	16	0	3	
May.....							
June.....							
					0	84	
Berlin :—							
July.....			19·07	16	0	1	
August.....			18·19	16	0	1	
September.....			19·01	16	0	1	
October.....			20·10	16	0	1	
November.....			17·92	16	0	1	
December.....			17·72	16	0	1	
January.....			18·42	16	0	1	
February.....			17·30	16	0	1	
March.....			18·69	16	0	1	
April.....			17·32	16	0	1	
May.....			19·20	16	0	1	
June.....			16·88	16	0	1	
					0	12	

3.

ed during the Year ended 30th June, 1893.

[illegible]

RETURN of the Illuminating Power and Purity

INSPECTION OFFICE.	Illuminating Power.						Highest	Lowest
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Grains.
Brantford :—								
July.....			22 26	16	0	1		
August.....			19 28	16	0	1		
September.....			18 78	16	0	1		
October.....			18 78	16	0	1		
November.....			19 57	16	0	1		
December.....			19 66	16	0	1		
January.....			19 00	16	0	1		
February.....			19 34	16	0	1		
March.....								
April.....			19 57	16	0	1		
May.....			19 46	16	0	1		
June.....			19 12	16	0	1		
					0	11		
Brockville :—								
July.....			22 11	16	0	1		
August.....			22 28	16	0	1		
September.....			22 08	16	0	1		
October.....			21 76	16	0	1		
November.....			21 26	16	0	1		
December.....			20 66	16	0	1		
January.....			21 64	16	0	1		
February.....			22 34	16	0	1		
March.....			21 64	16	0	1		
April.....			21 10	16	0	1		
May.....			21 94	16	0	1		
June.....			23 22	16	0	1		
					0	12		
Chatham, Ont. :—								
July.....			17 26	16	0	1		
August.....			16 70	16	0	1		
September.....			16 72	16	0	1		
October.....			17 35	16	0	1		
November.....			16 18	16	0	1		
December.....			16 36	16	0	1		
January.....			16 20	16	0	1		
February.....			16 03	16	0	1		
March.....			16 22	16	0	1		
April.....			17 21	16	0	1		
May.....			16 86	16	0	1		
June.....			16 36	16	0	1		
					0	12		

continued.

ted during the Year ended 30th June, 1893.

[illegible]

RETURN of the Illuminating Power and Purity

INSPECTION OFFICE.	Illuminating Power.							
	Highest.	Lowest.	Average.	Standard.	No. of times below standard.	No. of Tests.	Highest	Lowest
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.
Cobourg—								
July.....			17 47	16	0	1		
August.....			18 38	16	0	1		
September.....			17 85	16	0	1		
October.....			21 26	16	0	1		
November.....			19 63	16	0	1		
December.....			17 96	16	0	1		
January.....			17 35	16	0	1		
February.....			18 39	16	0	1		
March.....			18 53	16	0	1		
April.....			17 78	16	0	1		
May.....			18 06	16	0	1		
June.....			17 70	16	0	1		
					0	12		
Cornwall—								
July.....			18 70	16	0	1		
August.....			18 30	16	0	1		
September.....			17 32	16	0	1		
October.....			17 32	16	0	1		
November.....			18 31	16	0	1		
December.....			16 66	16	0	1		
January.....			18 30	16	0	1		
February.....			16 67	16	0	1		
March.....			16 32	16	0	1		
April.....			17 21	16	0	1		
May.....			18 62	16	0	1		
June.....			17 32	16	0	1		
					0	12		
Dundas—								
July.....								
August.....			18 15	16	0	1		
September.....			18 29	16	0	1		
October.....			18 19	16	0	1		
November.....			19 18	16	0	1		
December.....			18 41	16	0	1		
January.....			18 76	16	0	1		
February.....			17 70	16	0	1		
March.....			18 68	16	0	1		
April.....			17 70	16	0	1		
May.....			18 90	16	0	1		
June.....			18 29	16	0	1		
					0	11		

RETURN of the Illuminating Power and Puri

INSPECTION OFFICE.	Illuminating Power.						Highest	Lowest
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Grains.
Galt—								
July.			25·31	16	0	1		
August.			23·86	16	0	1		
September.			20·34	16	0	1		
October.			19·62	16	0	1		
November.			19·30	16	0	1		
December.			16·75	16	0	1		
January.			17·78	16	0	1		
February.			20·80	16	0	1		
March..			18·20	16	0	1		
April.			19·53	16	0	1		
May.			19·44	16	0	1		
June.			21·29	16	0	1		
					0	12		
Guelph—								
July.			21·69	16	0	1		
August.			21·10	16	0	1		
September..			22·94	16	0	1		
October.			21·23	16	0	1		
November.			21·84	16	0	1		
December.			21·24	16	0	1		
January.			24·47	16	0	1		
February.			22·56	16	0	1		
March..			24·36	16	0	1		
April.			23·88	16	0	1		
May.			23·98	16	0	1		
June.			21·86	16	0	1		
					0	12		
Hamilton—								
July..			17·35	16	0	1		
August.			16·81	16	0	1		
September.			18·86	16	0	1		
October.			17·85	16	0	1		
November.			17·65	16	0	1		
December.			17·13	16	0	1		
January.			17·35	16	0	1		
February.			17·50	16	0	1		
March.....			18·52	16	0	1		
April.			16·81	16	0	1		
May.			17·71	16	0	1		
June.	17·65	17·00	17·37	16	0	3		
					0	14		

RETURN of the Illuminating Power and Purity

INSPECTION OFFICE.	Illuminating Power.							
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.
Ingersol—								
July..			20·61	16	0	1		
August..			21·00	16	0	1		
September..			20·40	16	0	1		
October..			21·71	16	0	1		
November..			23·76	16	0	1		
December..			23·51	16	0	1		
January..			23·22	16	0	1		
February..			22·77	16	0	1		
March..			22·20	16	0	1		
April..			21·21	16	0	1		
May..			22·03	16	0	1		
June..			20·90	16	0	1		
					0	12		
Kingston—								
July..	23·14	20·11	21·94	16	0	4		
August..	23·35	20·50	21·91	16	0	4		
September..	23·41	21·66	22·54	16	0	4		
October..	24·27	23·73	23·76	16	0	4		
November..	22·44	20·30	21·30	16	0	4		
December..	23·09	20·88	22·31	16	0	4		
January..	23·34	22·18	22·76	16	0	4		
February..	23·12	22·36	22·66	16	0	3		
March..	23·39	21·86	22·76	16	0	4		
April..	23·00	22·13	22·40	16	0	4		
May..	23·90	21·42	23·01	16	0	4		
June..	24·40	23·76	23·73	16	0	4		
					0	47		
Lindsay—								
July..			23·68	16	0	1		
August..			23·27	16	0	1		
September..			21·33	16	0	1		
October..			23·48	16	0	1		
November..			22·25	16	0	1		
December..								
January..			20·62	16	0	1		
February..			20·17	16	0	1		
March..			18·22	16	0	1		
April..			21·10	16	0	1		
May..			22·75	16	0	1		
June..			23·68	16	0	1		
					0	11		

Continued.

ected during the Year ended 30th June, 1893.

[illegible]

RETURN of the Illuminating Power and Purity

INSPECTION OFFICE.	Illuminating Power.							
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.
Listowel :—								
July.....			22·73	16	0	1		
August.....			21·33	16	0	1		
September.....			20·01	16	0	1		
October.....			22·68	16	0	1		
November.....			21·88	16	0	1		
December.....			22·99	16	0	1		
January.....			20·46	16	0	1		
February.....			22·41	16	0	1		
March.....			22·63	16	0	1		
April.....			21·85	16	0	1		
May.....			21·78	16	0	1		
June.....			23·73	16	0	1		
					0	12		
London :—								
July.....	24·00	23·00	23·60	16	0	3		
August.....	25·00	23·00	24·07	16	0	3		
September.....	23·34	19·66	21·47	16	0	3		
October.....	24·00	23·00	23·53	16	0	3		
November.....	26·00	22·45	24·15	16	0	3		
December.....	26·00	23·27	24·36	16	0	3		
January.....	25·00	24·00	24·34	16	0	3		
February.....	24·00	23·07	23·61	16	0	3		
March.....	20·40	18·60	19·47	16	0	3		
April.....	22·33	22·00	22·15	16	0	3		
May.....	24·10	23·81	23·97	16	0	3		
June.....	26·00	24·00	24·85	16	0	3		
					0	36		
Napanees :—								
July.....			24·43	16	0	1		
August.....			25·54	16	0	1		
September.....			22·28	16	0	1		
October.....			22·52	16	0	1		
November.....			21·83	16	0	1		
December.....			23·33	16	0	1		
January.....			23·20	16	0	1		
February.....			23·70	16	0	1		
March.....			21·70	16	0	1		
April.....			21·77	16	0	1		
May.....			19·69	16	0	1		
June.....			21·54	16	0	1		
					0	12		

RETURN of the Illuminating Power and Pur

INSPECTION OFFICE.	Illuminating Power.						Highest	Low
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.				
Ottawa—								
July.....	16·45	16·00	16·22	16	0	2	20·15	15
August.....	16·56	16·36	16·46	16	0	2	15·92	9
September.....	19·40	18·05	18·72	16	0	2	14·26	13
October.....	18·01	17·00	17·50	16	0	2	15·37	14
November.....	16·94	16·88	16·91	16	0	2	14·04	13
December.....	21·15	16·99	19·07	16	0	2	16·97	14
January.....	19·17	18·20	18·68	16	0	2	14·45	12
February.....	19·20	18·70	18·95	16	0	2	15·62	12
March.....	18·89	18·85	18·91	16	0	2	15·41	14
April.....	19·51	19·48	19·49	16	0	2	14·47	13
May.....	19·50	18·41	18·95	16	0	2	15·87	14
June.....	19·93	19·69	18·81	16	0	2	29·85	14
					0	24		
Owen Sound—								
July.....			23·08	16	0	1		
August.....			22·90	16	0	1		
September.....			22·70	16	0	1		
October.....			22·40	16	0	1		
November.....			22·33	16	0	1		
December.....			22·37	16	0	1		
January.....			21·81	16	0	1		
February.....			22·60	16	0	1		
March.....			21·60	16	0	1		
April.....			22·00	16	0	1		
May.....			21·70	16	0	1		
June.....			22·45	16	0	1		
					0	12		
Peterborough—								
July.....			18·15	16	0	1		
August.....			17·60	16	0	1		
September.....			17·90	16	0	1		
October.....			19·70	16	0	1		
November.....			20·69	16	0	1		
December.....			20·62	16	0	1		
January.....			19·58	16	0	1		
February.....			19·48	16	0	1		
March.....			21·70	16	0	1		
April.....			22·15	16	0	1		
May.....			21·20	16	0	1		
June.....			23·09	16	0	1		
					0	12		

RETURN of the Illuminating Power and Pur

INSPECTION OFFICE.	Illuminating Power.						Highest	Low
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Gr
Port Hope :—								
July.....			17·20	16	0	1		
August.....			19·28	16	0	1		
September.....			16·72	16	0	1		
October.....			17·45	16	0	1		
November.....			18·23	16	0	1		
December.....			17·29	16	0	1		
January.....			18·39	16	0	1		
February.....			17·00	16	0	1		
March.....			17·38	16	0	1		
April.....			17·27	16	0	1		
May.....			17·45	16	0	1		
June.....			18·21	16	0	1		
					0	12		
Sarnia :—								
July.....								
August.....								
September.....			19·63	16	0	1		
October.....			20·15	16	0	1		
November.....			19·80	16	0	1		
December.....			20·40	16	0	1		
January.....			19·28	16	0	1		
February.....			20·21	16	0	1		
March.....			20·39	16	0	1		
April.....			20·15	16	0	1		
May.....								
June.....			20·41	16	0	1		
					0	9		
Stratford :—								
July.....			16·63	16	0	1		
August.....			16·43	16	0	1		
September.....			16·59	16	0	1		
October.....			16·42	16	0	1		
November.....			16·79	16	0	1		
December.....			16·59	16	0	1		
January.....			16·38	16	0	1		
February.....			16·80	16	0	1		
March.....			16·34	16	0	1		
April.....			16·05	16	0	1		
May.....			16·09	16	0	1		
June.....			16·70	16	0	1		
					0	12		

RETURN of the Illuminating Power and Pur

INSPECTION OFFICE.	Illuminating Power.						Highest	Low
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Gr
St. Catharines—								
July.....			19·73	16	0	1		
August.....			19·50	16	0	1		
September.....			19·57	16	0	1		
October.....			19·66	16	0	1		
November.....			19·24	16	0	1		
December.....			19·00	16	0	1		
January.....			17·70	16	0	1		
February.....			18·15	16	0	1		
March.....								
April.....			17·50	16	0	1		
May.....			18·35	16	0	1		
June.....			21·65	16	0	1		
					0	11		
St. Thomas—								
July.....			17·85	16	0	1		
August.....			16·86	16	0	1		
September.....			18·64	16	0	1		
October.....			18·00	16	0	1		
November.....			16·86	16	0	1		
December.....			16·92	16	0	1		
January.....			17·50	16	0	1		
February.....			18·58	16	0	1		
March.....			17·41	16	0	1		
April.....			16·86	16	0	1		
May.....			16·86	16	0	1		
June.....			17·00	16	0	1		
					0	12		
Toronto—								
July.....	21·29	19·34	20·42	16	0	8	12·60	9
August.....	20·93	19·40	20·48	16	0	9	18·24	10
September.....	21·87	19·25	20·51	16	0	8	19·33	11
October.....	20·98	19·36	20·18	16	0	9	13·85	12
November.....	20·54	18·29	19·63	16	0	9	9·40	8
December.....	20·14	17·91	18·87	16	0	9	10·42	7
January.....	20·43	18·33	19·38	16	0	8	10·20	6
February.....	20·82	17·47	19·43	16	0	9	13·60	9
March.....	21·56	19·20	20·60	16	0	8	9·34	8
April.....	24·58	20·59	22·32	16	0	9	12·66	11
May.....	22·39	18·82	20·44	16	0	9	15·69	10
June.....	21·45	18·25	19·88	16	0	9	11·21	5
					0	104		

RETURN of the Illuminating Power and Fuel

INSPECTION OFFICE.	Illuminating Power.							
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Low
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.
Windsor—								
July.....			18·00	16	0	1		
August.....			16·86	16	0	1		
September.....			17·56	16	0	1		
October.....			17·00	16	0	1		
November.....			18·00	16	0	1		
December.....			16·86	16	0	1		
January.....			17·21	16	0	1		
February.....			16·86	16	0	1		
March.....			17·00	16	0	1		
April.....			16·50	16	0	1		
May.....			16·00	16	0	1		
June.....			16·70	16	0	1		
					0	12		
Woodstock—								
July.....			20·00	16	0	1		
August.....			20·00	16	0	1		
September.....			19·22	16	0	1		
October.....			19·58	16	0	1		
November.....			24·00	16	0	1		
December.....			23·24	16	0	1		
January.....			24·24	16	0	1		
February.....			22·00	16	0	1		
March.....			20·20	16	0	1		
April.....			19·74	16	0	1		
May.....			23·10	16	0	1		
June.....			20·40	16	0	1		
					0	12		
Montreal—								
July.....	18·53	16·92	17·84	16	0	9	32·04	31·
August.....	19·60	17·46	18·46	16	0	9	24·57	12·
September.....	22·08	17·50	18·73	16	0	9	20·26	13·
October.....	20·95	18·12	19·00	16	0	6	30·60	24·
November.....	19·63	17·17	18·65	16	0	9	28·10	24·
December.....	19·97	17·51	18·79	16	0	8	26·64	22·
January.....	19·77	17·83	18·94	16	0	9	21·70	20·
February.....	20·16	17·71	18·85	16	0	8	24·57	18·
March.....	24·71	18·01	20·22	16	0	10	22·64	22·
April.....	25·18	19·34	21·80	16	0	8	19·29	16·
May.....	28·99	21·27	23·85	16	0	10	13·36	11·
June.....	26·36	22·20	23·57	16	0	8	18·79	10·
					0	103		

RETURN of the Illuminating Power and Pur

INSPECTION OFFICE.	Illuminating Power.						Highest.	Lowest.
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Grains.
Quebec :—								
July.....			17 05	16	0	1	31 98	27 9
August.....			17 17	16	0	1	33 58	28 9
September.....			17 45	16	0	1	29 09	27 9
October.....			16 09	16	0	1	33 46	32 9
November.....			16 63	16	0	1	36 87	35 9
December.....			16 77	16	0	1	33 36	28 9
January.....			16 29	16	0	1	25 40	23 9
February.....			16 43	16	0	1	22 92	20 9
March.....			16 20	16	0	1	25 78	16 9
April.....			16 65	16	0	1	21 03	12 9
May.....			16 49	16	0	1	17 53	14 9
June.....			16 38	16	0	1	19 79	16 9
					0	12		
Sherbrooke :—								
July.....			26 42	16	0	1		
August.....			27 55	16	0	1		
September.....			28 55	16	0	1		
October.....			28 44	16	0	1		
November.....			29 17	16	0	1		
December.....			27 27	16	0	1		
January.....			30 00	16	0	1		
February.....			23 97	16	0	1		
March.....			28 58	16	0	1		
April.....			27 36	16	0	1		
May.....			27 74	16	0	1		
June.....			25 80	16	0	1		
					0	12		
Chatham :—								
July.....	16 39	16 03	16 18	16	0	3		
August.....	16 50	16 22	16 39	16	0	3		
September.....	16 40	16 05	16 26	16	0	3		
October.....	16 50	16 21	16 35	16	0	3		
November.....	16 53	16 31	16 40	16	0	3		
December.....	16 77	16 40	16 58	16	0	3		
January.....	16 34	15 64	15 99	16	1	3		
February.....	16 36	16 04	16 19	16	0	3		
March.....	16 47	16 21	16 32	16	0	3		
April.....	16 39	16 09	16 21	16	0	3		
May.....	16 39	16 13	16 27	16	0	3		
June.....	16 53	16 36	16 44	16	0	3		
					1	36		

ted during the Year ended 30th June, 1893.

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RETURN of the Illuminating Power and P

INSPECTION OFFICE.	Illuminating Power.						Highest	Lowest
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Grains.
Fredericton :—								
July.....			16.59	16	0	1		
August.....			16.40	16	0	1		
September.....			16.03	16	0	1		
October.....			16.32	16	0	1		
November.....			16.55	16	0	1		
December.....			16.57	16	0	1		
January.....			17.58	16	0	1		
February.....			18.61	16	0	1		
March.....			18.41	16	0	1		
April.....			17.62	16	0	1		
May.....			17.40	16	0	1		
June.....			17.25	16	0	1		
					0	12		
Moncton :—								
July.....								
August.....	16.70	16.34	16.52	16	0	2		
September.....								
October.....								
November.....								
December.....	16.42	16.08	16.25	16	0	2		
January.....	16.60	16.33	16.41	16	0	2		
February.....			16.28	16	0	2		
March.....								
April.....								
May.....								
June.....	16.70	16.46	16.58	16	0	3		
					0	11		
St. John :—								
July.....	18.16	17.76	17.96	16	0	2		
August.....	21.00	16.63	18.03	16	0	5		
September.....	19.11	17.56	18.39	16	0	7		
October.....	19.36	17.02	17.74	16	0	6		
November.....	18.28	16.00	17.29	16	0	6		
December.....	18.51	16.44	17.83	16	0	6		
January.....	16.95	16.04	16.52	16	0	6		
February.....	17.04	16.14	16.53	16	0	4		
March.....	17.23	16.50	16.89	16	0	8		
April.....	18.07	16.10	17.19	16	0	7		
May.....	19.74	17.33	18.66	16	0	8		
June.....	18.96	17.12	18.14	16	0	6		
					0	71		

ted during the Year ended 30th June, 1893.

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RETURN of the Illuminating Power and Pu

INSPECTION OFFICE.	Illuminating Power.						Highest	Lowest
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.		
	Candles.	Candles.	Candles.	Candles.					Grains.	Grains.
Halifax—								
July	18·05	16·57	17·31	16	0	3	10·35	1
August	17·51	16·68	17·10	16	0	2	10·60	1
September	17·36	16·91	17·13	16	0	2	13·73	
October	17·92	17·51	17·71	16	0	2	10·27	
November	17·28	17·14	17·21	16	0	2	7·67	
December	17·46	17·00	17·23	16	0	2	7·24	
January	17·02	16·73	16·87	16	0	2	7·86	
February	17·62	17·40	17·51	16	0	2	9·52	
March	17·45	16·88	17·16	16	0	2	7·65	
April	17·41	17·25	17·33	16	0	2	8·30	
May	18·70	18·41	18·55	16	0	2	8·34	
June	18·51	18·10	18·30	16	0	2	9·39	
					0	25		
Pictou—								
July			18·20	16	0	1		
August			19·27	16	0	1		
September			19·90	16	0	1		
October			18·91	16	0	1		
November			17·71	16	0	1		
December			18·46	16	0	1		
January			19·10	16	0	1		
February			18·80	16	0	1		
March			17·22	16	0	1		
April			17·33	16	0	1		
May			17·46	16	0	1		
June			18·04	16	0	1		
					0	12		
Yarmouth—								
July			18·29	16	0	1		
August			16·44	16	0	1		
September			16·15	16	0	1		
October			16·36	16	0	1		
November			16·66	16	0	1		
December			17·00	16	0	1		
January			17·97	16	0	1		
February			16·03	16	0	1		
March			16·82	16	0	1		
April			16·42	16	0	1		
May			17·14	16	0	1		
June			18·01	16	0	1		
					0	12		

Continued.

ed during the Year ended 30th June, 1893.

[illegible]

RETURN of the Illuminating Power and Purity

INSPECTION OFFICE.	Illuminating Power.						Su	
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.
Charlottetown :—								
July.....	21·23	19·76	20·53	16	0	3		
August.....	20·36	19·30	19·83	16	0	2		
September.....	19·03	18·27	18·55	16	0	3		
October.....	20·20	17·85	18·93	16	0	3		
November.....	19·06	18·44	18·73	16	0	3		
December.....	20·37	19·47	20·00	16	0	3		
January.....	19·76	18·66	19·13	16	0	3		
February.....	20·24	19·86	20·05	16	0	3		
March.....	19·75	18·70	19·38	16	0	3		
April.....	19·82	19·37	19·61	16	0	3		
May.....	20·92	19·27	19·84	16	0	3		
June.....	18·80	18·38	18·59	16	0	2		
					0	33		
Winnipeg :—								
July.....			20·07	16	0	1		
August.....			19·30	16	0	1		
September.....			19·59	16	0	1		
October.....			20·00	16	0	1		
November.....			18·95	16	0	1		
December.....			20·03	16	0	1		
January.....			20·00	16	0	1		
February.....			18·75	16	0	1		
March.....			18·90	16	0	1		
April.....			18·03	16	0	1		
May.....			20·50	16	0	1		
June.....			20·50	16	0	1		
					0	12		
Victoria :—								
July.....	18·11	17·94	18·02	16	0	3		
August.....	18·81	18·02	18·41	16	0	2		
September.....	17·94	17·61	17·82	16	0	3		
October.....	17·70	17·38	17·54	16	0	3		
November.....	18·34	18·10	18·23	16	0	3		
December.....	18·73	18·36	18·55	16	0	3		
January.....	18·33	18·26	18·29	16	0	2		
February.....	18·77	17·57	18·17	16	0	2		
March.....	18·74	18·10	18·46	16	0	3		
April.....	18·06	17·68	17·86	16	0	3		
May.....	18·57	18·11	18·27	16	0	3		
June.....	18·40	18·10	18·25	16	0	3		
					0	33		

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REPORTS, RETURNS AND STATISTICS
OF THE
LAND REVENUES
OF THE
DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1894



PART I.—EXCISE, &c.

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OTTAWA

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1894

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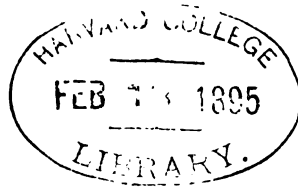
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EXCELLENT MAJESTY

1894

Ms. A. 9. 2. 10. 45. 5



Am. J. G. Bowring



is *Excellency the Right Honourable Lord Aberdeen, Governor General of
Canada, &c., &c.*

T PLEASE YOUR EXCELLENCY :

have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of
Revenues of the Dominion of Canada, for the fiscal year ended 30th June,
as prepared and laid before me by the Commissioner of Inland Revenue.

all of which is respectfully submitted.

JOHN FISHER WOOD,
Controller of Inland Revenue.

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STATISTICS (APPENDIX A).

EXCISE.

	Spirits.	Malt.	Malt Liquor.	Manufactured Tobacco.	Canada Twist Tobacco.	Cigars.	Petroleum.	Bonded Manu-
	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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No. of Statement.		Pa
29	Timber culled at Port of Quebec; description of timber, measurements, rates of Office and Cullers' Fees charged, and Revenue accrued.....	9
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31	do Port of Three Rivers.....	97

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	do accrued during the year ended 30th June, 1894	
	do paid by each Lessee or Purchaser, during the year ended, 30th June, 1894.....	
	do remaining due by each Lessee or Purchaser on 30th June, 1894.....	98

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	Inside Service.	Excise.	Culling Timber.	Minor Expenditures.	Inspection of Staples.	Weights and Measures.	Gas.	Adulteration of Food.
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SALARIES.								
to each Officer employed in collecting revenue.....								
SUPERANNUATION.								
much deducted from each Officer's salary ..	135	104	120	131	131	139	144	132
INSURANCE FEES.								
much deducted from each Officer's salary ..								
CONTINGENCIES.								
erized by the Department for office rent, travelling expenses, &c.....								
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do do a portion of the year ended 30th June, 1894								155

REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

Honourable J. F. Wood,
Controller of Inland Revenue.

—Herewith I have the honour to submit statements of the Inland Revenues
by this department during the fiscal year ended 30th June, 1894, with the
information as to the cost of collection and statistics respecting the sources whence
revenues were derived.

The following summary comparison shows the accrued revenue for the years ended
June, 1890, 1891, 1892, 1893 and 1894 respectively :—

	1890.	1891.	1892.	1893.	1894.
	\$	\$	\$	\$	\$
.....	7,779,616	*6,825,152	+8,007,944	‡8,444,502	||8,364,964
Works.....	6,782	14,308	5,886	5,969	6,132
Timber.....	17,420	20,178	9,107	11,493	11,990
and Measures, Gas and Law	50,700	45,120	53,127	57,246	57,445
Revenue.....	63	247	462	1,020	964
Totals.....	7,854,581	6,905,005	8,076,526	8,520,230	8,441,495

amount includes \$38,213 accrued from methylated spirits.

amount includes \$22,753 accrued from methylated spirits.

amount includes \$33,117 accrued from methylated spirits.

amount includes \$12,396 accrued from methylated spirits.

The following statement exhibits the details of Excise Revenue accrued during the undermentioned years :—

	1.	2.	3.	4.
	1890.	1891.	1892.	1893.
	\$	\$	\$	\$
Spirits	4,620,393	3,546,942	3,876,677	4,142,057
Malt liquor.. ..	13,631	10,495	6,906	6,628
Malt.....	556,365	591,399	935,668	1,008,130
Cigars.....	603,473	615,179	634,177	692,266
Tobacco.....	1,896,359	1,926,987	2,421,993	2,446,130
Petroleum	39,737	40,407	43,503	46,343
Manufactures in bond	29,610	34,581	38,338	36,050
Seizures.	3,886	2,727	5,367	8,989
Other receipts.....	16,162	18,222	22,562	24,792
Methylated spirits.....		38,213	22,753	33,117
Totals	7,779,616	6,826,152	8,007,944	8,444,502

The quantity of spirits produced during the year was 1,608,344 proof gallons compared with 3,856,955 proof gallons produced in the previous fiscal year. The material used in its production being as follows :—

	Lbs.
Malt	1,409,424
Indian corn.....	20,074,920
Rye.....	5,807,361
Wheat.....	232,025
Oats.....	267,640
	<u>27,791,370</u>

The transactions of the several distilleries will be found stated in Appendix A (Statement No. 3), pages 54 and 55.

	Proof Gallons.
There were on the 1st July, 1893, in process of manufacture, including deficiencies	252,850
Manufactured during the fiscal year.....	1,608,344
Returned to distilleries for redistillation.....	266,639
Received into distilleries from other sources, duty paid..	5,037
Fusel-oil	33,309
	<u>2,166,179</u>

ese were disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock	1,911,467
Fusel-oil written off	33,309
Deficiency arising from rectification	1,206
Remaining in process of manufacture, 30th June, 1894, by actual stock taking	220,197
	<hr/> 2,166,179 <hr/>

o following statement shows the warehousing transactions in spirits during the
led 30th June, 1894, and the four preceding years :—

	1	2	3	4	5	6	7	8	9
Years.	In Warehouse at be- ginning of Year.	Warehoused during the year. Ex-dis- tillery.	Otherwise Ware- housed.	Taken for Consump- tion.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-distillation.	In Warehouse at end of Year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
.....	9,948,182	5,136,688	31,015	3,521,194	12,003	254,666	74,518	154,325	11,099,179
.....	11,099,179	4,570,724	51,740	2,687,664	20,497	325,235	113,321	159,140	12,415,786
.....	12,415,786	3,561,255	46,940	2,545,935	32,223	312,140	120,300	177,304	12,836,079
.....	12,836,079	4,017,403	72,016	2,731,896	51,239	330,459	123,239	185,851	13,502,814
s.	46,299,226	17,286,070	201,711	11,486,689	115,962	1,222,500	431,378	676,620	49,853,858
average years 30th									
1893 . . .	11,574,806	4,321,517	50,428	2,871,672	28,990	305,622	107,844	169,155	12,463,464
.....	13,502,814	1,911,466	45,108	2,749,109	76,098	289,841	171,177	266,337	11,906,826

e quantities exported being as follows :—

	Proof Gallons.
1889-90	12,003
1890-91	20,497
1891-92	32,223
1892-93	51,239
1893-94	76,098

The following statement exhibits the entire quantities upon which collected during the several years recited therein. The total column will accord with the figures shown in Financial Statement No. 13, page 19 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total Quantities upon which duty was collected.
	Paid duty Ex-Distillery.	Paid duty Ex-Warehouse		
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.
1889-90.....	22,590	3,521,194	30,870	3,574,654
1890-91.....	21,177	2,687,664	51,532	2,760,373
1891-92.....	33,038	2,545,935	46,270	2,625,243
1892-93.....	15,701	2,731,896	71,817	2,819,414
Totals	92,506	11,486,689	200,489	11,779,784
Annual average of four years ended 30th June, 1893.....	23,126	2,871,672	50,122	2,944,946
1893-94.....	1,206	2,753,401	44,809	2,799,416

following statement shows the transactions in malt during the year 1893-94, four years preceding :—

Years.	1. In Warehouse at beginning of Year.	2. Manufactured during the Year.	3. Taken for Con- sumption.	4. Exported.	5. Otherwise ac- counted for.	6. In Warehouse at end of Year.	7. Memorandum of Revenue accrued, in- cluding Li- cense Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
.....	24,764,622	64,314,257	54,974,013	5,471,737	2,034,125	26,599,004	556,365
.....	26,599,004	52,999,874	57,909,201	3,333,633	1,025,725	17,330,319	591,399
.....	17,330,319	56,678,903	46,425,882	69,855	775,241	27,794,592	935,667
.....		*1,056,348					
.....	27,794,592	53,933,419	50,062,751	307,078	1,064,567	32,039,148	1,008,130
.....		*1,765,533					
als	96,488,537	230,748,334	209,391,847	9,182,303	4,899,658	103,763,063	3,091,561
verage of ars ended ne, 1893...	24,122,134	57,687,063	52,347,962	2,295,576	1,224,914	25,940,766	772,890
.....	32,039,148	47,459,005	51,311,206	398,551	470,720	29,112,672	956,691
.....		*1,794,996					

* Imported.

TOBACCO :

The following table exhibits the transactions during the Fiscal Years ended 30th June, 1890, 1891, 1892, 1893 and 1894, respectively, in Tobacco, Snuff, and Cigarettes :—

Fiscal Years.	1. In Warehouse 1st July.	2. Manufac- tured during the year.	3. Taken for Con- sumption.	4. Exported.	5. Otherwise accounted for.	6. In Warehouse 30th June.	7. Raw Leaf taken for Consumption.		8. Total Tobacco taken for Con- sumption.	9. Duty collected thereon, in- cluding License Fees.
							Canadian.	Foreign.		
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1889-90	2,114,261	10,260,275	9,875,337	146,259	87,762	2,265,178		90	9,875,427	1,896,359
1890-91	2,65,178	9,947,650	9,778,708	107,127	103,382	*2,223,611		101	9,778,809	1,926,987
1891-92	*2,226,102	9,929,616	9,992,186	145,266	75,196	1,943,071		422	9,992,608	2,421,993
1892-93	1,943,071	10,596,633	10,127,871	409,431	116,801	1,885,601		802	10,128,673	2,446,130
Totals	8,548,612	40,734,174	39,774,102	808,083	383,140	8,317,461		1,415	39,775,517	8,291,460
Average for four years ended 30th June, 1893	2,137,153	10,183,543	9,943,525	202,021	96,786	2,075,365		354	9,943,879	2,072,865
1893-94	1,885,601	10,455,722	10,002,347	292,549	50,430	1,996,002		174	10,002,521	2,448,987

* NOTE.—Hitherto cigarettes have been calculated at 2½ lbs. per thousand, but it is found to be more correct to reckon them at 3 lbs. The balance brought forward from 1890-91 has been corrected accordingly.

The following is a statement of Canadian tobacco taken for use during the last years:—

Fiscal Years.	Leaf and Twist paid duty.	Taken for use in Manufactories.	Totals.
	Lbs.	Lbs.	Lbs.
	79,518	602,096	681,613
	84,624	286,464	371,088
	72,583	400,718	473,301
	78,427	505,010	583,437
	88,110	816,725	904,835

The following statement shows the quantity of Canadian roll tobacco which paid duty and the divisions within which such duty was collected. The quantities shown are included in the foregoing statement (column 3):—

DIVISIONS.	LICENSES.		Tobacco paid Duty during Year ended 30th June, 1894.	Duty collected, including License Fees.
	No.	Amount.		
		\$ cts.	Lbs.	\$ cts.
	2	4 00	360	22 00
	1	2 00	355	19 75
	35	51 00	25,307	1,316 35
	63	122 00	40,233	2,133 65
	1	2 00	.....	2 00
	66	132 00	21,855	1,224 75
Total	168	313 00	88,110	4,718 50
Total for previous year	84	162 00	78,427	4,083 38

The following statement shows the transactions in Cigars during the fiscal year ended 30th June, 1894, and the four years preceding :—

Fiscal Years.	1.	2.	3.	4.	5.	6.	7.	8.
	In Warehouse 1st July. No.	Manufactured during the Year. No.	Assessment to bring production up to Standard. No.	Taken for Consumption. No.	Exported. No.	Otherwise accounted for. No.	In Warehouse 30th June. No.	Memorandum of Revenue accrued including License Fees. £
1889-90.....	10,788,175	100,811,140	163,392	98,976,117	124,550	11,800	12,157,240	608,473
1890-91....	12,157,240	100,081,550	25,401	101,142,481	178,775	29,985	10,912,950	615,180
1891-92.....	10,912,950	107,927,813	7,298	101,521,791	136,100	.....	14,183,170	634,177
1892-93.....	14,183,170	114,340,490	90,759	111,668,809	528,510	152,400	13,206,700	692,266
Totals.....	48,046,535	422,660,993	228,850	419,316,198	965,935	194,185	50,460,060	2,545,096
Annual average of four years ended 30th June, 1893.....	12,011,634	105,665,248	57,212	104,825,049	241,484	48,296	12,615,015	636,274
1893-94.....	13,206,700	120,345,137	44,623	115,440,480	480,825	875	17,674,280	700,535

the revenue derived from goods manufactured in bond during the past five years is as follows:—

1889-90.....	\$29,610
1890-91.....	34,581
1891-92.....	38,338
1892-93.....	36,050
1893-94.....	37,691

PRODUCTION OF PETROLEUM:

The number of packages of Canadian petroleum inspected during the year is 1, and the fees collected thereon \$26,445.

The number of imported, inspected by officers of the department, is 224,170, and the fees collected thereon \$14,824.

WORKS:

The revenue from this source was as follows:

	1892-93.	1893-94.
Hydraulic and other rents.....	\$3,683	\$3,761
Minor Public works.....	2,286	2,371

LOGGING AND TIMBER:

The amount accrued upon culling of timber was, during 1893-94, \$11,990.14, the amount for the service having been \$25,281.18.

With the decay of the square timber trade, which is declining year by year, the purposes for which the Cullers' Act was passed, have been served. It seems desirable to consider whether it has not outgrown its usefulness and whether—a fair return being made for those who have spent many years in working under its provisions—the time has not now arrived for its repeal.

Its entire repeal would be a serious inconvenience to those engaged in exporting timber and deals across the seas, then its working could be placed under the general Inspection Act as in the case of cereals, flour and other staples, when the charges would be borne only by those voluntarily invoking the provisions of the Act. It would cease to be a charge upon the revenues of the country.

TRAVEL, LIGHTS AND MEASURES AND GAS:

The usual special reports in relation to these services have been prepared, containing statistical information.

The revenue accrued from these services and from law stamps of the Supreme and District Courts was \$57,445.32.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS:

The usual supplementary report in relation to this service will be submitted containing details of the work done and the reports of the analysts.

STATISTICS OF STAPLES:

The usual statistics in relation to the service will be found in Appendices B and C.

METHYLATED SPIRITS:

The quantity of methylated spirits manufactured during the year was proof gallons; 123,443 gallons were sold. A statement of details appears on and 93.

Appendix B contains, as usual, the details concerning illicit stills seized the year.

Appendix C shows the amount of Excise Revenues collected at each outlet under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

E. MIALL,
Commissioner

OTTAWA, 31st October, 1894.

APPENDIX A.

TABLE showing the Annual Consumption per head of the undermentioned Articles paying Excise or Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1883	1 604	2 269	174	1 738	193	1 028	097	043	176	014
1884	1 124	2 290	115	1 755	575	761	092	037	193	041
1885	1 434	2 163	195	2 190	1 103	962	085	049	259	061
1886	1 578	2 490	259	2 052	1 591	1 069	095	056	336	077
1887	1 723	2 774	257	2 481	1 302	1 160	108	070	422	076
1888	1 682	3 188	238	1 999	1 387	1 135	120	066	350	084
1889	1 994	3 012	288	2 566	1 618	1 363	119	086	442	103
1890	1 394	3 091	149	1 915	1 589	1 127	114	069	428	008
1891	1 204	2 454	177	2 316	1 360	1 182	098	075	513	105
1892	975	2 322	096	2 051	1 103	949	109	057	446	084
1893	960	2 169	096	1 976	.....	927	147	052	439	.....
1894	1 131	2 209	104	1 954	.....	1 095	125	057	449	.....
1895	715	2 248	077	1 936	.....	772	081	055	428	.....
1896	922	2 293	099	2 035	.....	990	081	073	443	.....
1897	1 009	2 747	120	2 150	.....	1 084	098	092	485	.....
1898	1 090	2 882	135	2 280	.....	1 186	103	097	473	.....
1899	998	2 924	117	2 476	.....	1 074	104	082	365	.....
1900	1 126	2 639	109	2 623	.....	1 198	111	074	393	.....
1901	711	2 839	110	2 052	.....	1 007	091	074	502	.....
1902	746	3 084	095	2 062	.....	1 045	100	066	514	.....
1903	645	3 247	094	2 093	.....	944	110	066	509	.....
1904	776	3 263	097	2 153	.....	1 107	114	068	529	.....
1905	883	3 360	104	2 143	.....	1 257	121	072	539	.....
1906	745	3 790	111	2 292	.....	1 094	137	080	590	.....
1907	701	3 516	101	2 291	.....	1 156	211	075	680	.....
1908	740	3 485	094	2 314	.....	1 235	218	070	691	.....
1909	742	3 722	089	2 264	.....	1 235	205	060	683	.....
Average	1 087	2 832	137	2 154	.....	1 079	118	063	454	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALL,
Commissioner.

APPENDIX B.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce who are empowered to act under the Inspection Act, Revised Statutes, chap. 99, and amending Acts, made up to the 30th June, 1894; also showing the District for which they are appointed, and the Territory comprised in each District.

Districts.	Territory comprising Districts.	Date of Order in Council.	Articles.	Names.	Office.	Residences.
<i>Ontario.</i>						
Brant and Haldimand	Counties of Brant and Haldimand	Sept. 27, 1873	Leather and rawhides.	Wm. G. Culbard	Inspector	Paris.
Bruce and Grey	do Bruce and Grey	do 27, 1873	Fish and fish oils.	John Campbell	Dep. Inspector	Kincardine.
do	do	do 27, 1873	do	Geo. S. Miller	do	Owen Sound.
Carleton and Russell	Carleton and Russell	do 27, 1873	do	do	do	do
Essex, Kent and Lambton	Essex, Kent and Lambton	do 27, 1873	Leather and rawhides.	Jos. W. Barringer	Dep. Inspector	Windsor.
Frontenac, Leeds and Addington	do Frontenac, Leeds & Addington	do 27, 1873	do	do	do	do
Grenville, Dundas and Stormont	do Grenville, Dundas & Stormont	do 27, 1873	do	do	do	do
Glengarry and Prescott	do Glengarry and Prescott	do 27, 1873	Leather and rawhides.	do	do	do
Hamilton	All that territory lying south of the main line of the Grand Trunk Railway (not incorporated in the Division of Toronto) and east of the Port Dover and Lake Huron Railway	Nov. 10, 1885	Wheat and other grain	Edward Adamson	Inspector	Hamilton.
do	City of Hamilton	Aug. 28, 1873	Leather and rawhides.	James Brown	do	do
Kingston	Comprising all that portion of Ontario lying west of Kingston and Penbrooke Railway, and east of the eastern boundaries of the Counties of Ontario, Muskoka and Parry Sound	Nov. 10, 1885	Wheat and other grain	Wm. Bletcher	do	Port Hope.
do	City of Kingston	Aug. 28, 1873	Leather and rawhides.	Peter McKim	do	Kingston.
Lanark and Renfrew	Counties of Lanark and Renfrew	Sept. 27, 1873	Beef and pork	Wm. Gardner	do	Dalhousie.
Lennox and Prince Edward	do Lennox and Prince Edward	do 27, 1873	do	do	do	do
Lincoln and Welland	do Lincoln and Welland	do 27, 1873	Leather and rawhides	Michael Cairns	Inspector	St. Catharines.
London	All that territory lying south of the line of the Grand Trunk Railway and west	do 27, 1873	do	do	do	do

Ontario and Durham..... do Oxford and Norfolk..... Ottawa.....	do 27, 1873 do 27, 1873	Wm. Belcher.....	Inspector..... do do do	Kingston. Ottawa. Stratford.
do Perth and Huron..... Peterborough and Victoria..... Stratford.....	Nov. 10, 1885 Aug. 29, 1873 Sept. 27, 1873 do	W. J. McNeil Francis McCullough. John Meyers.....	Inspector..... do do do	Kingston. Ottawa. Stratford.
Toronto.....	Nov. 10, 1885	Wheat and other grain. Leather and raw hides. do do	Inspector..... do do do	Toronto. do do Port Arthur.
do do Port Arthur.....	Nov. 10, 1885 April 26, 1875 do 26, 1875	Wheat and other grain. Flour and meal. Leather and raw hides.	Inspector..... do do do	Toronto. do do Port Arthur.
Sincoe and Algoma..... Wellington and Waterloo..... Wentworth and Halton.....	Sept. 11, 1885 Sept. 27, 1873 do do	Wheat and other grain. Fish and fish oils..... do do	Inspector..... do do do	Toronto. do do Port Arthur.
Quebec.	Sept. 13, 1877	Inspector.....	Inspector.....	Hochelaga.
Drummond and Arthabaska. Gaspé and Bonaventure.....	Oct. 19, 1877 April 12, 1886	Inspector.....	Inspector.....	Hochelaga.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—*Concluded.*

Districts.	Territory comprising Districts.	Date of Order in Council.	Articles.	Names.	Office.	Residences.
Quebec—Continued.						
Lévis	Counties of Lévis, Lotbinière, Bellechasse and Dorchester	March 15, 1886	Leather and raw hides	Hospices Labelle	Inspector	Montreal.
Montreal	City of Montreal	Aug. 29, 1873	Flour and meal	W. E. Scott	Dep. Inspector	do
do	do	do	Wheat and other grain	James Doherty	Inspector	do
do	do	do	Beef and pork	Edward J. Major	do	do
do	do	do	Ashea	Antoine Masson	Inspector	do
do	do	do	Fish and fish oils	D. Skyes	Dep. Inspector	do
do	do	do	Leather and raw hides	B. Simard	Inspector	Hull.
Ottawa, County of	County of Ottawa, including City of Hull	Feb. 5, 1884	do	Philéas Rousseau	Dep. Inspector	Quebec.
Quebec	City of Quebec	Aug. 29, 1873	Flour and meal	David Nolan	Inspector	do
do	do	do	Beef and pork			
do	County of Quebec, Montmorency, Charlevoix, Saguenay and Chicon-timi, for the purposes of inspection of fish and fish oils					
do	City of Quebec	April 29, 1878	Fish and fish oils	Louis Côté	Dep. Inspector	do
do	do	do	Leather and raw hides	Aldéric Fortin	Inspector	do
do	do	do	do	Joseph Légaré	Dep. Inspector	do
do	do	do	Butter	Pierre Patone	Inspector	do
Témiscouata and Kamouraska	Counties of Témiscouata and Kamouraska	April 1, 1876				
<i>New Brunswick.</i>						
Carleton	That portion of the County of St. John, including Town of Carleton, lying to the west of the river	March 18, 1876	Fish and fish oils	S. L. Brittain	Inspector	Carleton.
Gloucester	County of Gloucester	Oct. 12, 1875	do	Fred. Witzel	do	Gloucester.

Nova Scotia.

Annapolis.....	do	Annapolis.....	June 25, 1877	Fish and fish oils.	Israel Letteny.....	do	Granville.
Antigonish.....	do	Antigonish.....	Oct. 16, 1873	do			
Argyle.....	Township of Argyle for fish and fish oils only.....		April 25, 1879	do			
Barrington.....	Township of Barrington.....		do 20, 1876	do			
Cape Breton.....	County of Cape Breton.....		July 8, 1874	Fish and fish oils			
Colchester.....	County of Colchester.....			do			
Guysborough.....	do			do			
Halifax.....	City and County of Halifax.....		Oct. 16, 1873	do	Jos. Reyno.....	Dep. Inspector	Herring Cove.
do	do		do	do	Chas. Fuller.....	do	Devil's Head.
do	do		Oct. 11, 1894	do	James Allen.....	Inspector	Halifax.
Pictou.....	County of Pictou.....		Oct. 16, 1873	Leather	John Sutherland.....	Inspector	Pictou.
do	do		do	Hides	Charles Wilson.....	do	do
Queen's.....	County of Queen's.....		Feb. 28, 1891	do			
Shelburne.....	Township of Shelburne.....		April 20, 1876	Fish and fish oils.	J. A. Matheson.....	Inspector	S. Bay, Ingonish.
Victoria.....	County of Victoria.....		Oct. 16, 1873	do		Dep. Inspector	Englishtown.
do	do		do	do	Geo. Fader.....	do	Ingonish.
do	do		do	do	John McNeil.....	do	North Shore.
do	do		do	do	Hugh McQueen.....	do	Ingonish.
do	do		do	do	Isaac Roper.....	do	Neil's Harbour.
do	do		do	do	Murdoch McDonald.....	do	Arichat.
Isle Madame.....	County of Richmond.....		May 10, 1880	do	E. E. Binet.....	Inspector	Lunenburg.
Lunenburg.....	Lunenburg.....		Aug. 20, 1892	do	Francis Smith.....	do	
Inverness.....	County of Inverness.....			do			
Richmond.....	County of Richmond, exclusive of territory set apart as the District of Isle Madame.			Fish and fish oils.			
Yarmouth.....	County of Yarmouth.....			do			
Windsor.....	Township of Windsor in County of Hants.						
<i>Prince Edward Island.</i>							
Charlottetown.....	Province of Prince Edward Island.....		June 22, 1886.	Leather and rawhides.			
Prince.....	County of Prince.....		do 19, 1886.	Fish and fish oils.			
<i>Manitoba.</i>							
Winnipeg.....	City of Winnipeg.....		Aug. 20, 1884.	Wheat and other grain	David Horn.....	Inspector	Winnipeg.
do	do		do	do	James Masse.....	Dep. Inspector	do
do	do		do	Leather and rawhides.	W. J. Bird.....	Inspector	do

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 20th September, 1894.

E. MIALI,
Commissioner.

APPENDIX C.

STATEMENT showing Quantity of Certain Staple Articles of Canadian Commerce inspected under provisions of 37 Vic., Cap. 45, during the year ended 30th June, 1894, and the Fees accrued thereon as returned to the Department of Inland Revenue by the respective Inspectors.

WHEAT AND OTHER GRAIN.

WHEAT.

DISTRICTS.	Manitoba Hard.					American.			Northern.			Spring.				
	Extra.	No. 1.	No. 2.	No. 3.	No. 4.	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	Re- jected.	
		Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	
Montreal.....	6,900	24,060	173,940	14,820	.....	131,820	41,760	20,460	.....	.....	.....	900	52,560	300	23,400
Kingston .....	.....	.....	4,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	400	.....	.....
Toronto.....	.....	59,640	129,160 (Rej. 3,600)	.....	.....	.....	.....	.....	1,080	.....	.....	1,080	1,800	.....	.....
Port Arthur	6,840	2,588,980	1,435,280	132,240	3,040	.....	.....	.....	258,980	16,100	1,520	45,880	14,060	...	.....
Winnipeg	9,880	1,606,660	646,860	106,120	380	.....	.....	.....	117,740	19,000	380	5,700	380	.....	3,420
	23,620	4,279,340	2,390,020	253,180	3,420	131,820	41,760	20,460	377,800	35,100	1,900	53,560	68,200	300	26,820	

WHEAT—Continued.

DISTRICTS.	Goose.			Frosted.			White Winter Fife.			White Winter.		Mixed Winter.	Red Winter.				No Grade.
	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	Re-jected	No. 1.	No. 2.	No. 1.	No. 1.	No. 2.	No. 3.	Re-jected	
	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla. (American 73,660)	Ctla.	
Montreal.....		29,200	600										15,960	103,160			560
Kingston										800	81,060						
Toronto	16,920	720	360									3,960		124,840		2,680	
Port Arthur.....				19,000	43,700	760		10,640									36,860
Winnipeg				4,560	20,240			13,680									63,000
	16,920	29,920	960	23,560	68,620	760		92,260	4,680	15,080	89,760	3,960	15,960	228,000	1,500	2,680	100,420

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—Continued,

WHEAT AND OTHER GRAIN—Continued.

OTHER GRAIN.																	
DISTRICTS.	Condemned.	Buckwheat.			Indian Corn.			Oats.				Rye.					
		No. 2.	No. 3.	Re- jected.	Feed.	No. 3. Yellow.	No. 2.	Re- jected.	No. Grade	No. 1.	No. 2.	No. 3.	Re- jected.	Feed.	No. 2.	No. 3.	
	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.
Montreal	122,392	19,548	2,016	.....	1,400	3,597,352	1,940	1,400	62,844	(American 90,886) 755,248	121,576	68,200	.....	.....	40,228	.....	840
Kingston	56,700	.....	.....	.....	.....	.....	.....	.....	2,500	29,000	.....	.....	.....	.....	400	.....	.....
Toronto	61,912	.....	.....	.....	.....	49,276	720	.....	612	48,960	600	612	.....	.....	2,640	.....	.....
Port Arthur	15,580	.....	.....	.....	.....	.....	.....	.....	380	77,520	.....	.....	.....	21,280	.....	.....	.....
Winnipeg .....	.....	.....	.....	380	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	[15,580	241,004	19,548	380	1,400	3,646,628	2,660	1,400	66,336	910,728	122,176	68,812	21,280	.....	43,268	.....	840

DISTRICTS.	Barley.										Peas.					Fees.
	No. 1	No. 2	No. 3 Extra.	No. 4	Two Row.	No. 3.	Re-jected.	Feed.	No. 1.	No. 2.	No. 3.	No. 3 B.E.	Re-jected.			
	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.	Ctla.			
Montreal.....	33,308	2,016	9,996	.....	.....	2,862	1,800	576	13,500	1,036,820	111,720	.....	14,700	\$ cta.
Kingston.....	65,080	10,100	1,200	1,900	.....	.....	.....	.....	2,000	38,450	3,100	7,200	.....	7,314 25
Toronto	68,105	31,000	5,760	.....	.....	.....	.....	.....	4,320	364,840	22,000	.....	3,240	280 10
Port Arthur.....	.....	.....	.....	.....	.....	.....	9,500	.....	.....	.....	.....	.....	.....	2,365 00
Winnipeg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,770 90
	166,493	43,116	15,756	1,200	1,900	2,862	11,300	576	19,820	1,443,110	136,820	7,200	17,940	4,443 60		
														23,173 85		

FLOUR AND MEAL.

District.	Patent Spring.		Straight Roller.		Extra.		Superfine.		Strong Bakers.		On Sample.		Sour.		Rejected.		Fees.
	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.		
Quebec	75	1,967	7,096	3,135	1,975	300	1,092	439	485	686	468	1,911	406	150	\$ cts.	369 52	

STATEMENT showing Quantity of certain St

DISTRICT.	BEEF.	
	Mess.	Prime Mess.
	Brls.	H. Brls.
Quebec.....	36	99

DISTRICTS.	Salmon.			Sea Trout.		
	Tcs.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.
Quebec	19	717	9	73	23	.....
Carleton, N.B. ....	.....	.....	.....	.....	.....	.....
St. John .....	.....	.....	.....	.....	.....	.....
Halifax .....	.....	3,224	34	91	.....	6,9
Arichat .....	.....	.....	.....	.....	.....	.....
Lunenburg .....	.....	.....	.....	.....	.....	.....
Victoria .....	.....	9	1	.....	.....	.....
Totals	19	3,950	44	164	23	7,6

DISTRICTS.	Whale Oil.			Seal Oil.			
	No. 2 Straw.	No. 3 Brown.		No. 2 Pale.	No. 3 Straw.		No. 4 B.
	Tierces.	Tierces.	Brls.	Tierces.	Tierces.	Brls.	Tierces.
Quebec	8	5	1	72	1,100	28	62
St. John .....	.....	.....	.....	297	95	1	58
Halifax .....	.....	.....	.....	.....	.....	.....	.....
Lunenburg .....	.....	.....	.....	.....	.....	.....	.....
Totals	8	5	1	369	1,195	29	120

an Commerce inspected, &c.—Continued.

PORK.				Fees.
	Prime Mess.	Thin Mess.	Rejected.	
	Brls.	Brls.	Brls.	\$ cts.
517	93	7	9	217 90

Crabs.		Gaspereaux and Alewives.		Codfish.	Other Fish.	Fees.
	½ Brls.	Brls.	½ Brls.	Brls.	Brls.	
						\$ cts.
43				5,225	271	489 67
20		6,530				326 05
3,911		7,048				630 43
23		1,898	9	9		1,548 37
241		1				30 92
		180	8			79 03
						23 05
4,238		15,657	17	5,234	271	3,127 52

Porpoise Oil.			Cod Oil.				Hake Oil.		Dog Oil.		Other Fish Oil.	Fees.
No. 2 Straw.		No. 3 Brown	A.		B.		A.		A.	B.	A.	
Tierces.	Brls.	Tierces.	Tierces.	Brls.	Tierces.	Brls.	Tierces.	Brls.	Tierces.	Tierces.	Tierces.	\$ cts.
11	2	1	695	3	11			180			1	402 55
				352								80 00
			1,053	24	42	10	25	4	19	15		336 05
			359	3	30	1						78 20
11	2	1	2,107	382	83	11	25	184	19	15	1	896 80

STATEMENT showing Quantity of certain Staple Articles of Canadian inspected, &c.—*Concluded*.

LEATHER AND HIDES.

Districts.	Hides.				Calf Skins.		
	1	2	3	Sq. Ft.	1	2	3
Montreal	30,154	6,840	3,872	.....	.....	.....	.....
Quebec	17,367	5,338	792	34,652	.....	.....	.....
Belleville	3,560	492	.....	.....	.....	.....	.....
Hamilton	19,453	7,830	894	.....	1,884	710	.....
Kingston	8,967	510	557	.....	.....	.....	.....
Ottawa	6,859	2,415	700	.....	.....	.....	.....
Toronto	42,172	24,975	5,169	.....	.....	.....	.....
Fredericton	1,488	66	.....	.....	.....	.....	.....
St. John	8,816	3,234	.....	.....	.....	.....	.....
Winnipeg	7,660	5,313	1,045	.....	699	440	2
Hochelaga	31,151	8,216	2,160	5,415	.....	.....	.....
Totals	177,647	65,229	15,189	40,067	2,583	1,150	2

E. MIALI,
Comm

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.



APPENDIX B.

of Seizures on account of Illicit Manufactures for Fiscal Year ended 30th June, 1894.

No.	Nos.	Names.	Schedule Value.	Dates.	Remarks.
			\$ cts.		
	32	Wm. Carroll.....	6 20	Jan. 31, 1894.	Fined \$100.
	33	{ R. J. Burk..... J. W. Lang & Co }	403 13	April 6, 1894.	do \$100.
nes	14	Merriman Bros.....		Jan. 9, 1894.	do \$100.
	308	Moses Robinsbitch.....	1 00	Aug. 18, 1893.	
	309	J. L. Hopkins.....	5 60	Nov. 6, 1893.	do \$50.
	311	Jno. Oag.....	1 60	Dec. 12, 1893.	do \$60.
	312	H. Mudford.....	0 40	Jan. 26, 1894.	do \$5.
	313	do.....	4 28	do 26, 1894.	do \$5.
	314	H. C. Butterworth.....	1 00	Mar. 15, 1894.	do \$10.
	118	C. S. Huot.....	62 60	Nov. 21, 1893.	Tobacco confiscated.
g2594	J. B. Marcotte.....			do 13, 1893.	Fined \$100.
g2595	Jos. Desjardins.....			do 13, 1893.	do \$50 and costs; left the country.
g2596	O. St. Charles.....			do 13, 1893.	do \$100.
	J. Desjardins.....			do 13, 1893.	do \$100 and 3 months' jail; left the country.
g2597	O. St. Charles.....			do 13, 1893.	do \$120 and costs.
770	A. Teschner.....		6 00	do 15, 1893.	Customs deal with prosecution.
771	Miss Côté's store.....		0 45	Dec. 4, 1893.	Confiscation sufficient.
772	{ M. Laniel..... H. Paquin..... }		2 60	do 4, 1893.	Paquin fined \$50 and costs.
773	A. Heaganton.....		11 40	Feb. 8, 1894.	Fined \$100 and 1 month, and 2 months in default.
774	Odilon Richot.....		9 75	Mar. 9, 1894.	do \$50 and costs.
775	A. de Lait.....		5 90	do 26, 1894.	
776	do.....		130 65	do 26, 1894.	
777	J. B. Richer.....		3 60	May 9, 1894.	do \$10.
778	L. Heneault.....		15 00	do 14, 1894.	do \$100 and 1 month's jail.
779	Geo. Croteau.....		6 00	do 15, 1894.	do \$10.
332	Pierre Ouellet & Co.....		22 05	July 1, 1893.	
333	C. Chamberland.....		8 00	do 4, 1893.	
334	H. Gauvin.....		45 00	do 2, 1893.	do \$100.
335	Amable Joncas.....		75 00	do 14, 1893.	do \$100 and costs and 1 month's jail.
336	N. Asselin.....		22 50	Aug. 1, 1893.	do \$200.
337	T. Lachance.....		12 00	do 10, 1893.	do \$100 and 1 month's jail, or in default 6 month's jail.
338	Sifroid Simard.....		5 00	do 15, 1893.	
339	{ Anselme Turcotte, jun. F. X. Lepage..... }		18 00	Sept. 19, 1893.	Lepage fined \$100.
340	Olivier Labbé.....		12 00	do 22, 1893.	
	D. Asselin.....				Fined \$100.
341	J. Collins.....		12 00	Dec. 11, 1893.	
342	F. Potvin.....		7 00	Sept. 14, 1893.	do \$100 and costs.
	X. Emond.....				do \$100.
	N. Coulombe.....				do \$100.
343	M. Laflamme.....		2 50	Jan. 10, 1894.	do \$25, proceedings may stop on payment of.
344	Cyprien Jean.....		10 00	do 10, 1894.	
345	E. Bernier.....		6 00	do 10, 1894.	
346	P. Duchesneau.....		5 50	do 10, 1894.	
347	Jos. Jobin.....		21 50	April 12, 1894.	
93	C. J. O'Dell.....		3,098 40	Aug. 22, 1893.	
94	F. Laroche.....		0 50	Sept. 14, 1893.	do \$10.
95	A. W. Parker.....		0 60	Dec. 18, 1893.	do \$50.
96	Parker & Knight.....		0 50	May 22, 1894.	do \$50.
97	V. Paradis & fils.....		1 80	June 15, 1894.	do \$50.
60	Jos. Malo.....			May 2, 1894.	
the... 46	E. Hétu.....		15 00	June 15, 1894.	

STATEMENT of Seizures on account of Illicit Manufactures for Fiscal Year
June, 1894—Concluded.

Divisions.	Nos.	Names.	Schedule Value.	Dates.	
			\$ cts.		
	71	Jno. Thompson	2 25	Aug. 7, 1893.	Fined \$50 a
St. John's	72	Geo. Lavoie	8 60	Oct. 20, 1893.	do \$50.
	73	do	92 00	do 26, 1893.	do \$100.
	74	do	13 40	Nov. 16, 1893.	do \$10.
Terrebonne ...	37	Archie Gilman	0 00	Jan. 19, 1894.	do \$25.
	38	N. Bourette	10 40	Mar. 30, 1894.	
	39	Noë Binnette	1 25	May 22, 1894.	
Three Rivers. .	82	H. Savard	6 25	April 10, 1894.	
	83	Jos. Vézina	6 00	do 1894.	
	137	H. Alaric	3 00	do 11, 1894.	
Halifax	138	A. L. Doyle & Co.	4 20	Feb. 5, 1894.	
		(H. Marshall			
		(Albert Beckwith		May 1, 1894.	fiscatio
St. John	50	H. B. Kerr	8 50	Aug. 15, 1893.	Con 10.
	51	T. W. Butler	7 00	do 15, 1893.	
	52	C. McDonald	1 00	do 15, 1893.	Fined \$
	53	J. W. McIntee	2 00	do 15, 1893.	do \$10.
	54	W. G. Nelson	1 80	Sept. 24, 1893.	
Winnipeg	40	W. J. Irwin	31 50	Mar. 27, 1894.	do \$600
	41	J. H. Currie		do 26, 1894.	do \$50.
		Imperial Oil Co.	345 87	April 14, 1894.	

E. MIA
ComINLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

COMMISSIONER'S REPORT.

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Divisions.	Outoffices.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manu- factures in bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville.	Trenton	4,360 13								4,360 13
	Deseronto									3,639 50
	Paris.				3,639 50	680 70				680 70
	Tilsonburg.			1,599 50		185 70				1,835 20
Brantford	Woodstock.			658 00		4,145 35				12,763 82
	Baden								40 00	50 00
	Berlin.	40,010 88			11,053 44	11,780 05	0 10		20 00	62,864 47
	Galt			7,901 46		1,622 70				9,524 16
Guelph.	New Hamburg			2,538 88						2,538 88
	Preston.			3,679 00		3,107 10				6,886 10
	Salem.			100 00						100 00
	Waterloo.			100 00						100 00
Hamilton	Waterloo Distillery.					2,782 80			520 00	14,077 80
	Greensville.	193,888 11		11,195 00						198,608 11
	Dundas.			7,314 23						7,314 23
	Napance			26,957 18						26,957 18
Kingston.	Petrolia	8,146 84								8,146 84
	Sarnia	6,910 99								6,910 99
	Strathroy	17,589 05		1,056 90	14,692 00		9,763 25		60 00	16,694 24
	St. Thomas	3,538 13		4,674 00			0 30		81 00	33,533 35
Owen Sound.	Collingwood	9,452 32		5,613 61	1,493 62	5,562 60	287 60		20 00	8,262 43
	Kincardine.	4,004 51			11,083 97				60 00	22,519 75
	Meaford.	1,385 09							60 00	15,148 48
	Neustadt.	3,972 45		4,375 52					20 00	1,405 09
Perth	Walkerton.			2,761 36		1,971 00				3,992 45
	Almonte.									4,375 52
	Arnprior	145 22								4,732 35
	Pembroke	9,619 66							20 00	145 22
Peterborough.	Renfrew.	19,716 12	50 00	433 68	11,720 83	2,319 51			80 00	9,639 66
	Smith's Falls.	8,132 05								34,320 14
	Cobourg	10,900 31		4,059 90			204 10			8,132 05
	Lindsay	5,192 35	50 00	514 95					40 00	204 10
	Port Hope	3,174 13	50 00	11,378 87			168 00		20 00	15,050 21
										5,797 80
										14,791 00

APPENDIX A—STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1894.—*Concluded.*

Division.	Outoffices.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manu- factures in bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prescott	Brockville	8,659 77	50 00	8,047 16		6,286 50	124 70		60 00	23,228 13
	Gananoque	5,196 38							40 00	5,236 38
St. Catharines	Niagara Falls					485 90				485 90
	Port Colborne		50 00	4,224 25						4,274 25
	Thorold	96 05					0 10			96 15
	Welland	2,022 14					112 20		20 00	2,154 34
	Goderich	4,362 46		748 00					170 00	5,280 46
Stratford	Listowel		50 00	1,564 50		4,269 00				5,883 50
	Palmerston			35,279 46						35,279 46
Toronto	St. Mary's	1,849 75							20 00	5,205 50
	Barrie	4,892 56		6,462 75		945 30	8 00		20 00	12,428 61
	Hornby		50 00	4,487 02						4,537 02
	Orillia		50 00	413 32			1 00			464 32
	Whitby						71 30			71 30
Windsor	Chatham	7,869 91			4,442 52	2,512 44	15 85		60 00	14,900 72
Joliette	St. Jacques l'Acigian				98 50				50 00	148 50
Quebec	Gaspé				472 00					472 00
	Magdalen Islands									165 00
	Paspébiac				5,238 76					5,238 76
	Rivière du Loup				140 63					4,692 84
Sorel	Contrecoeur	4,552 21						32 63		32 63
St. John's	Granby					20,880 59				20,880 59
Terrebonne	St. Jérôme	12,704 18			272 00				20 00	12,996 18
Three Rivers	Victoriaville	9,942 64				193 05			20 00	10,155 59
Chatham, N.B.	Bathurst	505 02			1,909 63				20 00	2,434 65
	Newcastle				6,922 63				20 00	6,942 63
St. John, N.B.	Andover	893 64							20 00	913 64
	Campo Bello	3,413 75							40 00	3,453 75
	Fredericton				22,230 37		105 70		60 00	22,396 07
	Moncton				12,845 20		1,094 10		20 00	13,959 30
	Sackville				4,331 50		49 83		20 00	4,400 83
	Shediac				523 88				20 00	543 88

Halifax.....	Amherst.....	5,632 62	.....	.....	2,898 50	.....	.....	.....	40 00	8,501 12
	Truro.....	1,362 95	.....	.....	8,898 13	.....	.....	.....	40 00	10,301 08
	Weymouth.....	.....	.....	.....	3,020 00	.....	.....	.....	20 00	3,040 00
	Yarmouth.....	.....	.....	.....	13,081 02	765 60	28 60	.....	40 00	13,915 22
Pictou.....	Antigonish.....	.....	.....	.....	6,554 00	.....	.....	.....	40 00	6,594 00
	New Glasgow.....	.....	.....	.....	810 00	.....	.....	.....	10 00	820 00
Winnipeg.....	Brandon.....	.....	.....	.....	8,485 75	.....	.....	.....	110 00	23,213 81
	Calgary.....	14,618 06	.....	3,732 95	69 38	.....	.....	.....	170 00	8,627 55
	Gretna.....	4,655 22	.....	.....	.....	.....	.....	.....	20 00	2,767 68
	Lethbridge.....	2,747 68	.....	.....	.....	.....	.....	.....	860 00	4,923 69
	MacLeod.....	4,063 69	.....	.....	87 75	.....	.....	.....	35 00	550 74
	Prince Albert.....	427 99	.....	.....	.....	.....	.....	.....	20 00	1,095 36
	Portage la Prairie.....	1,075 36	977 36	.....	2,548 00	.....	.....	.....	140 00	10,704 17
	Kamloops.....	7,038 81	.....	.....	913 50	.....	.....	.....	20 00	7,922 02
Vancouver.....	Kaslo.....	6,088 52	50 00	100 00	.....	.....	15 25	.....	.....	165 25
	Nelson.....	10,792 59	100 00	48 20	861 00	.....	5 55	.....	60 00	11,867 34
	New Westminster.....	2,774 53	100 00	1,836 30	.....	2,631 00	202 50	.....	92 00	7,636 33
	Revelstoke.....	1,678 96	100 00	.....	.....	.....	.....	.....	20 00	1,798 96
	Vernon.....	.....	50 00	270 00	.....	.....	.....	.....	20 00	340 00
Victoria.....	Nanaimo.....	3,542 42	150 00	9,195 83	.....	2,545 15	225 45	143 60	60 60	15,862 45
	Totals.....	191,088 17	1,100 00	100,911 38	124,092 99	45,756 04	2,540 86	176 23	2,777 00	468,442 57

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX E—STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1894.—*Concluded.*

Division.	Outoffices.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manu- factures in bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prescott	Brockville.	8,659 77	50 00	8,047 16		6,286 50	124 70		60 00	23,228 13
	Gananoque	5,196 38							40 00	5,236 38
St. Catharines	Niagara Falls.					485 90				486 90
	Port Colborne		50 00	4,224 25						4,274 25
	Thorold	95 05					0 10			96 15
	Welland	2,022 14					112 20			2,134 34
Stratford	Goderich.	4,362 46							20 00	5,280 46
	Listowel		50 00	1,564 50		4,269 00			170 00	5,883 50
	Palmerston			35,279 46						35,279 46
Toronto	St. Mary's	1,849 75							20 00	5,205 50
	Barrie	4,892 56	100 00	6,462 75		945 30	8 00		20 00	12,428 61
	Hornby		50 00	4,487 02						4,537 02
	Orillia		50 00	413 32						464 32
	Whitby									71 30
Windsor.	Chatham.	7,869 91			4,442 52	2,512 44	15 85		60 00	14,900 72
Joliette.	St. Jacques l'Acigian				98 50				50 00	148 50
Quebec.	Gaspé				472 00					472 00
	Magdalen Islands.									165 00
	Paspébiac.				5,238 76					5,238 76
	Rivière du Loup				140 63					4,692 84
Sorel	Contrecoeur	4,552 21						32 63		32 63
St. John's	Granby					20,830 59				20,830 59
Terrebonne	St. Jérôme.	12,704 18			272 00				20 00	12,996 18
Three Rivers	Victoriaville.	9,942 54				193 05			20 00	10,135 59
Chatham, N.B.	Bathurst.	505 02			1,909 63				20 00	2,434 65
	Newcastle				6,922 63				20 00	6,942 63
St. John, N.B.	Andover	893 64							20 00	913 64
	Campo Bello.	3,413 75							40 00	3,453 75
	Fredericton				22,230 37		105 70		60 00	22,396 07
	Moncton.				12,645 20		1,094 10		20 00	13,059 30
	Sackville.				4,331 50		49 33		20 00	4,400 83
	Shediac.				523 88				20 00	543 88

Halifax.	Amherst.	5,652 62			2,808 50			40 00	8,501 12
	Truro	1,362 95			8,898 13			40 00	10,301 08
	Weymouth				9,020 00			20 00	3,040 00
	Yarmouth				13,081 02		28 00	40 00	13,915 22
Pictou	Antigonish				5,554 00			40 00	6,594 00
	New Glasgow				810 00			10 00	820 00
Winnipeg	Brandon	14,618 06			8,485 75			110 00	23,213 81
	Calgary	4,655 22		3,732 95	69 38			170 00	8,627 55
	Grétna	2,747 68						20 00	2,767 68
	Lethbridge	4,063 69						860 00	4,928 69
	MacLeod	427 89			87 75			35 00	550 74
	Prince Albert	1,075 36						20 00	1,095 36
	Portage la Prairie	7,038 81		977 36	2,548 00			140 00	10,704 17
Vancouver.	Kamloops	6,088 52			913 50			20 00	7,022 02
	Kaslo		50 00	100 00			15 25		165 25
	Nelson	10,792 50	100 00	48 20	861 00		5 55	60 00	11,867 34
	New Westminster	2,774 53	100 00	1,836 30			202 50	32 00	7,636 33
	Revelstoke	1,678 96	100 00					20 00	1,798 96
	Vernon		50 00	270 00				20 00	340 00
Victoria.	Nanaimo	3,542 42	150 00	9,195 83			225 45	60 00	15,862 45
	Totals	101,088 17	1,100 00	100,911 38	124,092 99	45,756 04	2,540 86	2,777 00	468,442 67

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX K—Statement showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1894.—*Concluded.*

Division.	Outoffices.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manu- factures in bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prescott.....	Brockville.....	8,659 77	50 00	8,047 16		6,286 50	124 70		60 00	23,228 13
	Gananoque.....	5,196 38							40 00	5,236 38
St. Catharines.....	Niagara Falls.....					486 90				486 90
	Port Colborne.....		50 00	4,224 25						4,274 25
Stratford.....	Thorold.....									
	Welland.....	96 05					0 10			96 15
	Goderich.....	2,022 14					112 20		20 00	2,154 34
	Listowel.....	4,362 46		748 00					170 00	5,280 46
	Palmerston.....		50 00	1,564 50		4,269 00				5,883 50
Toronto.....	St. Mary's.....			35,279 46						35,279 46
	Barrie.....	1,849 75	100 00	6,462 75	3,335 75	945 30	8 00		20 00	5,205 50
	Orillia.....	4,892 56	50 00	4,487 02					20 00	12,428 61
	Hornby.....		50 00	413 32						4,537 02
Windsor.....	Whitby.....						1 00			404 32
	Chatham.....	7,869 91			4,442 52	2,512 44	71 30		60 00	14,900 72
	St. Jacques l'Achigan.....				98 50		15 85		50 00	148 50
	Gaspe.....				472 00					472 00
Quebec.....	Magdalen Islands.....									165 00
	Paspébiac.....				5,238 76					5,238 76
	Rivière du Loup.....				140 63					4,692 84
	Contrecoeur.....	4,552 21						32 63		32 63
Sorel.....	Granby.....					20,830 59				20,830 59
St. John's.....	St. Jérôme.....	12,704 18			272 00				20 00	12,996 18
Terrebonne.....	Victoriaville.....	9,942 54				193 05			20 00	10,135 59
Three Rivers.....	Bathurst.....	505 02			1,909 63				20 00	2,434 65
Chatham, N.B.....	Newcastle.....				6,922 63				20 00	6,942 63
St. John, N.B.....	Andover.....	893 61							20 00	913 64
	Campo Ballo.....	3,413 75							40 00	3,453 75
	Fredericton.....				22,230 37		105 70		60 00	22,396 07
	Moncton.....				12,845 20		1,094 10		20 00	13,959 30
	Sackville.....				4,331 50		49 33		20 00	4,400 83
	Shediac.....				523 88				20 00	543 88

Halifax.....	Amherst.....	5,652 62			2,898 50				40 00	8,801 12
	Truro.....	1,362 95			8,898 13				40 00	10,801 08
	Weymouth.....				3,020 00				20 00	3,040 00
	Yarmouth.....				13,081 02		765 60	28 60	40 00	13,915 22
Pictou.....	Antigonish.....				5,554 00				40 00	5,594 00
	New Glasgow.....				810 00				10 00	820 00
Winnipeg.....	Brandon.....	14,618 06			8,485 75				110 00	23,213 81
	Calgary.....	4,655 22		3,732 95	69 38				170 00	8,627 55
	Gresham.....	2,747 68							20 00	2,767 68
	Lethbridge.....	4,063 60							860 00	4,923 69
	MacLeod.....	427 89			87 75				35 00	550 74
	Prince Albert.....	1,075 36							20 00	1,095 36
	Portage la Prairie.....	7,038 81		977 36					140 00	10,704 17
Vancouver.....	Kamloops.....	6,088 52			913 50				20 00	7,022 02
	Kaslo.....		50 00	100 00				15 25		165 25
	Nelson.....	10,792 59	100 00	48 20	861 00			5 55	60 00	11,897 34
	New Westminster.....	2,774 53	100 00	1,886 30			2,631 00	202 50	92 00	7,636 33
	Revelstoke.....	1,678 96	100 00						20 00	1,798 96
	Vernon.....		50 00	270 00					20 00	340 00
Victoria.....	Nanaimo.....	3,542 42	150 00	9,135 83			2,545 15	225 45	143 60	15,862 45
	Totals.....	191,088 17	1,100 00	100,911 38	124,092 99	45,756 04	2,540 86	176 23	2,777 00	468,442 67

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

Halifax.	Amherst.	5,652 62				2,808 50				40 00	8,501 12
	Truro	1,352 96				8,898 13				40 00	10,301 08
	Weymouth					3,020 00				20 00	3,040 00
	Yarmouth					13,081 02	765 60	28 60		40 00	13,915 22
Pictou	Antigonish					5,554 00				40 00	5,594 00
	New Glasgow					810 00				10 00	820 00
Winnipeg	Brandon	14,618 06				8,485 75				110 00	23,213 81
	Calgary	4,655 22				69 38				170 00	8,627 55
	Gretna	2,747 68			3,732 95					20 00	2,767 68
	Lethbridge	4,063 69								860 00	4,923 69
	MacLeod	427 99				87 75				35 00	550 74
	Prince Albert	1,075 36								20 00	1,095 36
	Portage la Prairie	7,038 81			977 36					140 00	10,704 17
Vancouver.	Kamloops	6,083 52				2,548 00				20 00	7,022 02
	Kaslo			50 00		913 50				20 00	1,095 36
	Nelson	10,792 59		100 00	100 00	861 00		15 25		60 00	11,867 34
	New Westminster	2,774 53		100 00	48 20			5 56		92 00	7,636 33
	Revelstoke	1,678 96		100 00	1,836 30		2,631 00	202 50		20 00	1,798 96
	Vernon			50 00						20 00	340 00
Victoria	Nanaimo	3,542 42		150 00	270 00		2,545 15	225 45	143 60	60 00	15,862 45
	Totals	191,088 17	1,100 00	100,911 38		124,092 99	45,756 04	2,540 86	176 23	2,777 00	468,442 67

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX *Æ*—STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1894.—*Concluded.*

Division.	Outoffices.	Spirita.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manu- factures in bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Prescott.	Brookville	8,659 77	50 00	8,047 16		6,286 50	124 70		60 00	23,228 13
	Cananoque	5,196 38							40 00	5,236 38
St. Catharines	Niagara Falls					485 90				486 90
	Port Colborne		50 00	4,224 25						4,274 25
	Thorold	96 05					0 10			96 15
	Welland	2,022 14		748 00			112 20		20 00	2,154 34
	Goderich	4,362 46		1,564 50					170 00	5,280 46
Stratford	Listowel		50 00	35,279 46		4,269 00				5,883 50
	Palmerston				3,335 75					35,279 46
	St. Mary's	1,849 75							20 00	5,205 50
Toronto	Barrie	4,892 56	100 00	6,462 75		945 30	8 00		20 00	12,428 61
	Hornby		50 00	4,487 02						4,537 02
	Orillia		50 00	413 32						464 32
	Whitby						1 00			71 30
Windsor.	Chatham	7,869 91			4,442 52	2,512 44	15 85		60 00	14,900 72
Joliette.	St. Jacques l'Achigan				98 50				50 00	148 50
Quebec	Gaspe				472 00					472 00
	Magdalen Islands				165 00					165 00
	Passetbiac				5,238 76					5,238 76
	Rivière du Loup				140 63					4,692 84
	Contrecoeur	4,552 21						32 63		32 63
Sorel	Granby					20,830 59				20,830 59
St. John's	St. Jérôme	12,704 18			272 00	193 05			20 00	12,996 18
Terrebonne	Victoriaville	9,942 54							20 00	10,155 59
Three Rivers	Bathurst	505 02							20 00	2,434 65
Chatham, N.B.	Newcastle				1,000 63				20 00	6,942 63
	Andover	893 64			6,922 63				20 00	913 64
St. John, N.B.	Campo Bello	3,413 75							40 00	3,453 75
	Fredericton						105 70		60 00	22,396 07
	Moncton				22,230 37		1,094 10		20 00	13,959 30
	Sackville				12,845 20		49 33		20 00	4,400 83
	Shediac				4,331 50				20 00	543 88
	Sussex				523 88				20 00	1,869 02
	St. Stephen				1,869 02				20 00	1,869 02
	Woodstock				4,907 80		104 23		40 00	5,051 73
Cape Breton.	North Sydney	1,233 59							20 00	1,253 59
					4,302 50		4 90		20 00	4,387 40

Halifax.	Amherst	5,032 62				2,808 50				40 00	8,501 12
	Truro	1,362 95				8,898 13				40 00	10,301 08
	Weymouth					3,020 00				20 00	3,040 00
	Yarmouth					13,081 02		705 60	28 60	40 00	13,915 22
Pictou	Antigonish					5,554 00				40 00	5,594 00
	New Glasgow					810 00				10 00	820 00
Winnipeg	Brandon	14,618 06				8,485 75				110 00	23,213 81
	Calgary	4,635 22			3,732 95	69 38				170 00	8,627 55
	Grétna	2,747 68								20 00	2,767 68
	Lethbridge	4,063 69								860 00	4,923 69
	MacLeod	427 99				87 75				35 00	550 74
	Prince Albert	1,073 36				2,548 00				20 00	1,093 36
	Portage la Prairie	7,038 81			977 36					140 00	10,704 17
Vancouver	Kamloops	6,088 52				913 50				20 00	7,022 02
	Kaslo		50 00		100 00				15 25		165 25
	Nelson	10,792 59	100 00		48 20	861 00			5 55	60 00	11,867 34
	New Westminster	2,774 53	100 00		1,836 30		2,631 00		202 50	92 00	7,636 33
	Revelstoke	1,678 96	100 00							20 00	1,798 96
	Vernon		50 00		270 00					20 00	340 00
Victoria	Nanaimo	3,542 42	150 00		9,195 83		2,545 15		225 45	143 60	15,862 45
	Totals	191,088 17	1,100 00		100,911 38	124,092 99	45,756 04	2,540 86		2,777 00	468,442 67

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

FINANCIAL RETURNS, 1893-94

No. 1.—GENERAL REVENUE ACCOUNT, 1893-4.

DR.

FINANCIAL RETURNS.

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.		Author- ized Abate- ments.	Balances due 30th June, 1894.		Totals.	Services.	Revenues of previous years not collected 1st July, 1893.		Revenues accrued, 1893-94.		Totals.
	§ cts.	§ cts.		§ cts.	§ cts.			§ cts.	§ cts.	§ cts.	§ cts.	
83,498 11	8,366,746 85	3,566 00		24,389 99	8,391,136 84	31,389 17	Excise and Seizures, per Statement No. 3.	38,568 44	8,352,568 40	3,761 00	8,391,136 84	
	1,986 00	12,066 24		27,823 17	31,389 17	15,824 41	Hydraulic and other Rents, per Statement No. 5.	27,628 17	3,761 00	2,371 00	31,389 17	
	38,631 52	16,558 94		13,838 41	15,824 41	50,989 79	Minor Public Works, per Statement No. 6.	13,453 41	2,371 00	11,990 14	15,824 41	
	4,190 29	4,190 29		38,912 06	50,989 79	41,248 58	Culling timber, per Statement No. 7.	38,999 65	11,990 14		50,989 79	
	963 95	963 95		2,617 06	41,248 58	17,423 19	Weights and Measures, per Statements Nos. 19 (A) and 19 (B).	4,009 80	37,238 78		41,248 58	
	12,396 28	12,396 28		884 25	17,423 19	4,190 29	Gas Inspection, per Statement No. 20.	1,406 94	16,016 25		17,423 19	
	8,457,108 07	8,457,108 07		45 04	4,190 29	45 04	Law Stamps, per Statements Nos. 10 and 18.	45 04	4,190 29		4,190 29	
83,498 11	83,498 11	83,498 11			963 95	963 95	Bill Stamps, per Statement No. 9.		963 95		963 95	
					12,396 28	12,396 28	Sundry Minor Revenues, per Statement No. 11.		12,396 28		12,396 28	
						8,565,607 54	Methylated Spirits, net receipts.		8,441,496 09		8,565,607 54	
						83,498 11	Less—Refunds as per Statement No. 16.		83,498 11		83,498 11	
						8,482,109 43	Totals.	124,111 45	8,357,997 98		8,482,109 43	

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

DR.

No. 1.—GENERAL EXPENDITURE

Amounts due to Collectors, &c., 1st July, 1893.	EXPENDITURES AUTHORIZED BY DEPARTMENT.					Amounts due by Collectors, &c., 30th June, 1894.	Totals.
	Salaries.	Contingencies.	Seizures.	Cullers' Fees.	Cullers' Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
49 08	303,671 06	92,624 24	272 05	.....	.....	393 98	397,010 41
.....	8,450 00	3,094 52	.....	7,769 98	5,966 68	75 00	25,356 18
.....	.....	.....	5,335 45	.....	.....	.....	5,335 45
.....	9,181 19	17,143 76	.....	.....	.....	.....	26,324 95
.....	43,126 64	6,762 59	.....	.....	.....	16 66	49,905 89
57 50	56,914 40	16,446 78	37 20	.....	.....	193 26	73,649 14
0 08	14,531 84	7,243 47	.....	.....	.....	212 88	21,988 27
106 66	435,875 13	143,315 36	5,644 70	7,769 98	5,966 68	891 78	599,570 29

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

ACCOUNT, 1893-94.

CR.

SERVICES.	Amounts due by Collectors, &c., 1st July, 1893.	Amounts disbursed by the Receiver General on requisition of the Department.	AMOUNTS DEDUCT- ED FROM SALARIES FOR		Amounts due to Collectors, &c., 30th June, 1894.	Totals.
			Super-annuation.	Insur- ance.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures, per Statement No. 4	393 98	390,555 12	5,994 29	17 94	49 08	397,010 41
Culling Timber, per Statement No. 8....	75 00	25,124 86	156 32	.....	.....	25,356 18
Excise Seizures distributed, per Statement No. 4, Appendix B. ....	.....	5,335 45	.....	.....	.....	5,335 45
Sundry Minor Expenditures, per Statement No. 12..	.....	26,141 31	183 64	.....	.....	26,324 95
Departmental Expenditure, per Statement No. 17	16 66	49,173 29	715 94	.....	.....	49,905 89
Weights and Measures, per Statements Nos. 21 (A) and 21 (B)	301 36	72,182 89	1,103 59	61 30	.....	73,649 14
Gas Inspection, per Statement No. 22	360 47	21,338 20	289 60	.....	.....	21,988 27
... .. Totals	1,147 47	589,851 12	8,443 38	79 24	49 08	599,570 29

E. MIALL,
Commissioner.

EXCISE,

No. 8.—COLLECTION Divisions,

(For Details, see

Dr.

Balances due 1st July, 1893.	AMOUNTS ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum Inspection Fees.	Bonded Manufactures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
592 03	70,752 05	75 00	5,512 52	9,401 13	776 70	175 90		
216 82	21,938 68	150 00	8,461 44	14,420 97	19,382 25	4 50		
	9,414 56			2,691 26		12 30		
614 99	243,880 24	500 00	78,443 89	12,165 65	20,156 25	0 10		
2,637 04	195,933 07	150 00	55,714 79	269,591 28	25,312 25	1,190 70	5,884 10	200 00
349 42	57,339 42	100 00	20,233 30	26,564 25	18,443 40	1,727 70	1,794 38	2 13
2,147 73	84,455 72	300 00	82,104 85	68,331 55	135,185 37	12,513 30		
	181,786 06	200 00	5,728 08	53,551 01	2,842 80	2,114 30		25 00
	17,965 53	350 00	14,631 08	13,694 39	4,823 70	0 70		
3 04	60,878 11	50 00	433 68	11,720 83	2,319 51	204 10		
12 50	38,204 45	150 00	20,022 40	2,278 00	1,406 10	778 20		
	10,060 94	50 00	365 82	2,245 64		141 23		
414 36	75,412 76	150 00	38,043 53		6,286 50	132 45	300 00	25 00
739 93	23,014 92	100 00	14,722 50	3,780 38	10,249 35	145 70		100 00
1,476 06	30,167 93	275 00	40,559 01	5,989 63	6,959 94	353 46		
1,996 60	582,959 48	675 00	210,511 41	285,805 13	38,843 55	5,651 40	15,441 49	138 41
2,344 38	323,582 96	156 60	37,268 73	9,141 15	8,277 54	222 38	116 80	
430 23								
13,975 13	2,027,746 88	3,431 60	632,757 03	791,372 25	301,265 21	25,368 42	23,536 77	490 54
	20,896 37	50 00	518 81	8,545 05				200 00
9,035 39	944,064 46	425 00	164,705 28	882,122 67	300,194 24	6,427 51	11,034 13	701 92
1,677 52	316,702 39	100 00	32,494 16	162,901 36	11,529 54	49 50	2,712 93	1,111 52
2,297 80	91,987 18	50 00	1,590 96	9,294 38	21,618 14		300 00	200 60
186 30	25,998 31			710 85			57 63	14 39
	43,207 67	50 00						25 00
	29,245 25			2 00	20,850 99			274 28
	13,347 87	50 00		1,496 75			50 00	137 00
1,238 13	57,540 15			1,447 10	4,088 51	105 70		12 00
14,435 14	1,542,489 65	725 00	199,309 21	1,066,520 16	358,281 42	6,582 71	14,154 69	2,677 01
	505 02			8,832 26				23 00
1,297 32	125,698 72	100 00	19,492 92	122,319 29	11,333 34	3,490 03		10 00
1,297 32	126,203 74	100 00	19,492 92	131,151 55	11,333 34	3,490 03		33 00
				4,362 50		4 90		
810 33	95,686 62	250 00	38,359 74	168,049 75	4,122 60	1,601 95		10 00
5,860 50				17,911 50		106 40		
6,670 83	95,686 62	250 00	38,359 74	190,323 75	4,122 60	1,713 25		10 00
739 08	5,772 77	50 00	1,390 06	45,401 50		370 00		
572 50	209,099 90	425 00	29,255 20	164,362 61	9,309 90	1,296 50		75 00
72 00	52,536 15	600 00	9,735 05	27,019 49	5,688 00	1,133 15		
806 44	74,102 05	543 60	26,391 53	32,805 68	10,534 05	1,312 83		
878 44	126,638 20	1,143 60	36,126 58	59,825 17	16,222 05	2,445 98		
38,568 44	4,133,637 76	6,125 20	956,690 74	2,448,956 99	700,534 52	41,268 89	37,691 46	3,285 55
	16,479 39	49 12	60,715 93	6,128 34	62 73	37 60		25 00
	4,117,158 37	6,076 08	895,974 81	2,442,828 65	700,471 79	41,231 29	37,691 46	3,260 55

INLAND REVENUE DEPARTMENT, OTTAWA, 20th September, 1894.

1893-4.

in Account with Revenue.

Appendix A.)

CR.

Other Receipts.	Total Duties Accrued.	TOTAL DEBITS.	Divisions.	Deposited to the Credit of the Receiver General.	Balances due 30th June 1894.	TOTAL CREDITS.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
140 00	86,833 30	87,425 33	Belleville.....	87,266 78	158 55	87,425 33
80 60	64,438 44	64,655 26	Brantford.....	64,435 01	220 25	64,655 26
80 00	12,198 12	12,198 12	Cornwall.....	12,198 12		12,198 12
580 30	355,726 43	356,341 42	Guelph.....	356,183 62	157 80	356,341 42
1,233 97	555,210 16	557,847 20	Hamilton.....	556,881 58	965 62	557,847 20
617 97	126,822 55	127,171 97	Kingston.....	126,959 63	212 34	127,171 97
371 30	383,262 09	385,409 82	London.....	384,230 82	1,179 00	385,409 82
120 00	246,367 25	246,367 25	Ottawa.....	246,367 25		246,367 25
160 00	51,625 40	51,625 40	Owen Sound.....	51,296 00	329 40	51,625 40
100 00	75,706 23	75,709 27	Perth.....	75,676 87	32 40	75,709 27
160 00	62,999 15	63,011 65	Peterborough.....	63,011 65		63,011 65
135 00	12,998 63	12,998 63	Port Arthur.....	12,998 63		12,998 63
342 50	120,692 74	121,107 10	Prescott.....	121,022 72	84 38	121,107 10
100 00	52,212 85	52,952 78	St. Catharines.....	52,922 18	30 60	52,952 78
120 00	84,424 97	85,901 03	Stratford.....	85,368 99	532 04	85,901 03
4,113 25	1,144,139 12	1,146,135 72	Toronto.....	1,144,851 21	1,284 51	1,146,135 72
8,547 03	387,313 19	389,657 57	Windsor.....	387,794 23	1,863 34	389,657 57
		430 23	Suspense Account.....		430 23	430 23
17,091 92	3,822,970 62	3,836,945 75	..... Ontario.....	3,829,465 29	7,480 46	3,836,945 75
40 00	29,750 23	29,750 23	Joliette.....	29,750 23		29,750 23
3,564 12	2,313,239 33	2,322,274 72	Montreal.....	2,315,162 31	7,112 41	2,322,274 72
1,060 00	528,661 70	530,339 22	Quebec.....	529,310 53	1,028 69	530,339 22
116 25	125,157 51	127,455 31	Sherbrooke.....	127,419 31	36 00	127,455 31
160 00	26,941 18	27,127 48	Sorel.....	27,117 37	10 11	27,127 48
40 00	43,322 67	43,322 67	St. Hyacinthe.....	43,322 67		43,322 67
60 00	50,432 52	50,432 52	St. John's.....	50,432 52		50,432 52
20 00	15,101 62	15,101 62	Terrebonne.....	15,101 62		15,101 62
80 00	63,273 46	64,511 59	Three Rivers.....	64,207 30	304 29	64,511 59
5,140 37	3,195,880 22	3,210,315 36	..... Quebec.....	3,201,823 86	8,491 50	3,210,315 36
40 00	9,400 28	9,400 28	Chatham.....	9,400 28		9,400 28
500 00	282,944 30	284,241 62	St. John.....	283,157 50	1,084 12	284,241 62
540 00	292,344 58	293,641 90	..... New Brunswick.....	292,557 78	1,084 12	293,641 90
20 00	4,387 40	4,387 40	Cape Breton.....	4,387 40		4,387 40
435 00	308,515 66	309,325 99	Halifax.....	309,182 67	143 32	309,325 99
50 00	18,067 90	18,067 90	Pictou.....	18,067 90		18,067 90
		5,860 50	Suspense Account.....		5,860 50	5,860 50
505 00	330,970 96	337,641 79	..... Nova Scotia.....	331,637 97	6,003 82	337,641 79
40 00	53,024 33	53,763 41	Charlottetown, P.E.I.....	53,763 41		53,763 41
600 00	414,426 11	414,998 61	Winnipeg, Man.....	414,501 56	497 05	414,998 61
340 00	97,051 84	97,123 84	Vancouver.....	96,655 47	468 37	97,123 84
210 00	145,899 74	146,706 18	Victoria.....	146,341 51	364 67	146,706 18
550 00	242,951 58	243,830 02	..... British Columbia.....	242,996 98	833 04	243,830 02
24,377 29	8,352,568 40	8,391,136 84	Totals.....	8,366,746 85	24,389 99	8,391,136 84
	83,498 11		LESS—Refunds as per Statement No. 16.			
24,377 29	8,269,070 29		Net Revenue.			

E. MIALI, Commissioner.

No. 4.—COLLECTION

DR.

(For De

Balances due by Collectors, 1st July, 1893.	Amounts received from Depart- ment to meet Expen- diture.	DEDUCTION FROM SALARIES FOR		Balances due to Collectors, 30th June, 1894.	Totals.	Divisions.
\$ cts.	\$ cts.	Super- annuation.	In- surance.	\$ cts.	\$ cts.	
43 98	6,309 95	120 13			6,474 06	Belleville.....
	5,666 83	104 35			5,771 18	Brantford.....
	967 75	18 00			985 75	Cornwall.....
	14,893 53	281 39			15,174 92	Guelph.....
	20,174 78	389 54			20,564 32	Hamilton.....
	9,536 16	177 88			9,714 04	Kingston.....
	17,737 60	345 98			18,083 58	London.....
	5,880 55	116 27			5,996 82	Ottawa.....
	3,966 67	64 42			4,031 09	Owen Sound.....
	5,116 05	69 66			5,185 71	Perth.....
	4,483 29	85 84			4,569 13	Peterborough.....
	1,082 58	20 00			1,102 58	Port Arthur.....
	10,695 45	209 11			10,904 56	Prescott.....
	6,914 16	125 13			7,039 29	Stratford.....
	4,607 11	84 92			4,692 03	St. Catharines.....
	37,979 18	752 93			38,732 11	Toronto.....
	18,894 80	372 70		49 08	19,316 58	Windsor.....
	8,965 33	148 00			9,113 33	District Inspectors
43 98	183,871 77	3,486 25		49 08	187,451 08	Ontario.....
	2,039 48	36 88			2,076 36	Joliette.....
	44,238 74	805 48	17 94		45,062 16	Montreal.....
	10,774 33	190 33			10,964 66	Quebec.....
	2,910 35	25 20			2,935 55	Sherbrooke.....
	947 97	17 50			965 47	Sorel.....
	1,170 24	20 00			1,190 24	St. Hyacinthe.....
	2,220 80	35 56			2,256 36	St. John's.....
	1,080 68	16 44			1,097 12	Terrebonne.....
	2,136 00	37 96			2,173 96	Three Rivers.....
	5,037 90	44 00			5,081 90	District Inspectors
	72,556 49	1,229 35	17 94		73,803 78	Quebec.....
	1,242 26	24 00			1,266 26	Chatham.....
	8,628 04	162 16			8,790 20	St. John.....
	2,271 62	38 00			2,309 62	District Inspector
	12,141 92	224 16			12,366 08	New Brunswick.....
	819 97	15 00			834 97	Cape Breton.....
	11,778 90	224 47			12,003 37	Halifax.....
	1,085 41	20 00			1,105 41	Pictou.....
	2,883 72	48 00			2,931 72	District Inspector.
	16,568 00	307 47			16,875 47	Nova Scotia.....
100 00	2,253 55	43 96			2,397 51	Charlottetown.....
200 00	15,534 78	258 95			15,993 73	Winnipeg.....
	4,867 90	50 00			4,917 90	District Inspector.
200 00	20,402 68	308 95			20,911 63	Manitoba.....

1898-94.

in Account with Expenditure.

Appendix B.)

CR.

Balances due to Collectors, 1st July, 1893.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1894.	Totals.
	Salaries.	Seizures' Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	6,006 25	.....	.....	.....	223 80	200 03	43 96	6,474 06
.....	5,223 06	.....	.....	50 00	265 40	232 72	.....	5,771 18
.....	900 00	.....	.....	.....	.....	85 75	.....	985 75
.....	14,015 00	.....	.....	48 00	531 15	580 77	.....	15,174 92
.....	19,418 99	2 40	760 72	.....	123 65	258 56	.....	20,564 32
.....	8,900 00	.....	.....	270 00	38 90	505 14	.....	9,714 04
.....	17,008 85	.....	.....	200 00	189 44	685 29	.....	18,083 58
.....	5,817 50	.....	.....	.....	71 45	107 87	.....	5,996 82
.....	3,225 00	.....	28 53	125 00	515 30	137 26	.....	4,031 09
.....	4,270 38	.....	75 00	99 96	187 60	552 77	.....	5,185 71
.....	4,300 00	.....	.....	.....	40 30	228 83	.....	4,569 13
.....	1,000 00	.....	.....	40 00	8 30	54 28	.....	1,102 58
.....	10,457 50	.....	100 00	.....	84 50	282 56	.....	10,904 56
.....	6,262 50	.....	286 33	7 00	284 20	199 26	.....	7,039 29
.....	4,250 00	.....	180 00	.....	151 95	110 08	.....	4,692 03
.....	37,878 49	3 50	30 00	.....	351 40	468 72	.....	38,732 11
49 08	18,571 10	.....	.....	.....	286 09	410 31	.....	19,316 58
.....	7,400 00	.....	.....	99 96	1,403 48	209 89	.....	9,113 33
49 08	174,904 62	5 90	1,460 58	939 92	4,756 91	5,290 09	48 96	187,451 08
.....	1,980 00	29 43	.....	.....	.....	86 93	.....	2,076 36
.....	40,701 23	19 45	2,428 22	.....	662 57	1,250 69	.....	45,062 16
.....	9,134 16	123 56	824 41	.....	346 37	536 16	.....	10,964 66
.....	1,659 96	10 87	774 05	.....	228 49	262 18	.....	2,935 55
.....	875 00	3 76	.....	.....	5 50	81 21	.....	965 47
.....	1,000 00	.....	.....	133 34	1 15	55 75	.....	1,190 24
.....	1,945 00	25 33	.....	144 00	20 40	121 63	.....	2,256 36
.....	900 00	26 75	.....	24 00	57 05	39 32	.....	1,097 12
.....	1,900 00	20 50	.....	.....	168 50	84 96	.....	2,173 96
.....	4,600 00	.....	.....	.....	415 90	66 00	.....	5,081 90
.....	64,675 35	259 65	4,026 68	301 34	1,906 93	2,634 83	.....	73,803 78
.....	1,200 00	.....	.....	.....	7 20	59 06	.....	1,266 26
.....	8,225 06	.....	150 00	.....	182 67	232 47	.....	8,790 20
.....	1,900 00	.....	.....	.....	395 69	13 93	.....	2,309 62
.....	11,325 06	.....	150 00	.....	585 56	305 46	.....	12,366 08
.....	750 00	.....	.....	.....	39 63	45 34	.....	834 97
.....	11,413 75	.....	.....	.....	261 54	328 08	.....	12,003 37
.....	1,000 00	.....	.....	.....	36 41	69 00	.....	1,105 41
.....	2,400 00	.....	.....	.....	371 87	159 85	.....	2,931 72
.....	15,563 75	.....	.....	.....	709 45	602 27	.....	16,875 47
.....	2,200 00	.....	.....	22 50	9 35	65 66	100 00	2,397 51
.....	12,739 11	.....	730 00	370 00	1,317 00	637 62	200 00	15,993 73
.....	2,500 00	.....	.....	300 00	2,004 05	113 85	.....	4,917 90
.....	15,239 11	.....	730 00	670 00	3,321 05	751 47	200 00	20,911 63

No. 4.—COLLECTION

DR.

(For 1

Balances due by Collectors, 1st July, 1893.	Amounts received from Depart- ment to meet Expen- diture.	DEDUCTIONS FROM SALARIES FOR		Balances due to Collectors, 30th June, 1894.	Totals.	Division
		Super- annuation.	In- surance.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	5,776 88	87 02	.....	.....	5,863 90	..... Vancouver.....
.....	5,249 99	76 96	.....	.....	5,326 95	..... Victoria.....
.....	3,139 85	50 00	.....	.....	3,189 85	..... District Inspect
.....	14,166 72	213 98	.....	.....	14,380 70	..... British Col
.....	3,641 14	56 00	.....	.....	3,697 14	..... Inspector of Di
.....	2,836 01	56 00	.....	.....	2,892 01	..... Chief Inspector
.....	67 05	.....	.....	.....	67 05	..... Revenue ..
.....	257 35	.....	.....	.....	257 35	..... Inspector of Tob
.....	32,020 59	.....	.....	.....	32,020 59	..... do of Bon
.....	2,410 05	.....	.....	.....	2,410 05	..... General Expens
.....	4,970 79	.....	.....	.....	4,970 79	..... Legal Expenses
.....	910 95	.....	.....	.....	910 95	..... Printing
.....	1,197 50	.....	.....	.....	1,197 50	..... Stationery
50 00	9,423 36	68 17	.....	.....	9,541 53	..... Lithographing,
.....	4,856 30	.....	.....	.....	4,856 30	..... Preventive Serv
.....	100 43	.....	.....	.....	100 43	..... Commis'n to Cu
.....	5,902 47	.....	.....	.....	5,902 47	..... Commission on
.....	.....	.....	.....	.....	.....	..... for Canada
.....	.....	.....	.....	.....	.....	..... Duty Pay to Off
.....	.....	.....	.....	.....	.....	..... of most im
.....	.....	.....	.....	.....	.....	..... lishments .
393 98	390,555 12	5,994 29	17 94	49 08	397,010 41	..... Grand Total

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

-94.

Account with Expenditure—Continued.

(Annex B.)

CR.

	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1894.	Totals.
	Salaries.	Seizures' Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
...	4,213 17	.....	512 44	225 00	459 75	453 54	.....	5,863 90
...	3,850 00	6 50	1,005 95	120 00	132 75	211 75	.....	5,326 95
...	2,500 00	.....	.....	.....	680 35	9 50	.....	3,189 85
...	10,563 17	6 50	1,518 39	345 00	1,272 85	674 79	.....	14,380 70
...	2,800 00	.....	.....	.....	834 00	63 14	.....	3,697 14
...	2,800 00	.....	.....	.....	88 20	3 81	.....	2,892 01
...	.....	.....	.....	.....	32 05	35 00	.....	67 05
...	.....	.....	.....	.....	257 35	.....	.....	257 35
...	.....	.....	.....	.....	.....	32,020 59	.....	32,020 59
...	.....	.....	.....	.....	.....	2,410 05	.....	2,410 05
...	.....	.....	.....	.....	.....	4,970 79	.....	4,970 79
...	.....	.....	.....	.....	.....	910 95	.....	910 95
...	.....	.....	.....	.....	.....	1,197 50	.....	1,197 50
...	3,600 00	.....	2,795 02	.....	1,904 09	1,192 42	50 00	9,541 53
...	.....	.....	.....	.....	.....	4,856 30	.....	4,856 30
...	.....	.....	.....	.....	.....	100 43	.....	100 43
...	.....	.....	.....	.....	.....	5,902 47	.....	5,902 47
08	303,671 06	272 05	10,680 67	2,278 76	15,676 79	63,988 02	393 98	397,010 41

E. MIALL,
Commissioner.

HYDRAULIC AND OTHER RENTS.
No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1893-94.
(For Details see Appendix A.)

DR.

CR.

Balances due 1st July, 1893.	Accrued during the Year ended 30th June, 1894.	Refund.	Totals.	—	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1894.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,207 84	3,299 00		5,506 84	Chaudière Falls and Ottawa River	3,359 00	2,207 84	5,566 84
262 00	26 00		26 00	St. Lawrence River	26 00		26 00
20 00	386 00	1 00	649 00	Sundry Properties	142 00	507 00	649 00
30 00	40 00		60 00	St. Maurice River	40 00	20 00	60 00
	10 00		40 00	Rivière du Lièvre		40 00	40 00
				<i>Land Sales.</i>			
15,573 50			15,573 50	Principal Accounts		15,573 50	15,573 50
9,474 83			9,474 83	Interest do		9,474 83	9,474 83
27,028 17	3,761 00	1 00	31,390 17	Totals	3,567 00	27,823 17	31,390 17

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

R.

No. 6.—MINOR PUBLIC WORKS, 1893-94.

C.

Accrued during year ended 30th June, 1894.	Totals.	Works.	Deposited to credit of Receiver General.	Balances due 30th June, 1894.	Totals.
cts. \$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
62	2,600 62	<i>Bridges.</i> Dunnville		2,600 62	2,600 62
		<i>Ferries.</i>			
00	10 00	Bristol		30 00	30 00
00	20 00	Buckingham and Cumberland	20 00		20 00
00	50 00	Buffalo and Navy Island	50 00	50 00	100 00
00	25 00	Buffalo and Point Albinot	25 00		25 00
00	50 00	Buffalo to point near Point Albinot		100 00	100 00
00	50 00	Buffalo and Shisler's Point		50 00	50 00
00	10 00	Cardinal and Ogdensburg		10 00	10 00
00	50 00	Chippewa and Schlosser's Landing	50 00		50 00
00	10 00	Cross Point and Campbellton	10 00		10 00
00	10 00	Edmunston and Maine		20 00	20 00
00	10 00	Fitzroy and Onslow (old lease)	10 00		10 00
00	50 00	Fitzroy and Onslow (new lease)	50 00		50 00
00	100 00	Fort Erie and Buffalo	100 00		100 00
00	20 00	Gower Point and Lapasse	20 00		20 00
79	1,736 79	Hull (old lease)		1,736 79	1,736 79
00	100 00	Hull (new lease)		100 00	100 00
00	20 00	Morrisburg and Waddington	20 00		20 00
00	75 00	New Edinburgh and Gatineau	150 00		150 00
00	1 00	Ouellette Street, Detroit	1 00		1 00
00	12 00	Papineauville and Brown's Wharf	12 00		12 00
00	1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
00	51 00	Pembroke and Allumette Island (new lease)	51 00		51 00
00	200 00	Prescott and Ogdensburg	200 00		200 00
00	10 00	Queenston	10 00		10 00
00	100 00	Queenston and Lewiston	50 00	50 00	100 00
00	50 00	Rockcliffe and Gatineau	50 00		50 00
00	100 00	Sault Ste. Marie	100 00	50 00	150 00
00	10 00	St. Leonard and Van Buren		20 00	20 00
00	10 00	Thurso and Clarence	10 00		10 00
00	50 00	Victoria and Black Rock		50 00	50 00
		<i>Sundries.</i>			
00	8,000 00	Dundas and Waterloo Road		8,000 00	8,000 00
00	842 00	Government Telegraph Lines	842 00	840 00	1,682 00
00	260 00	Part of Building, Portland, N.B.	130 00	130 00	260 00
00	25 00	Warton Docks	25 00		25 00
3 41	2,371 00	Totals	1,986 00	13,838 41	15,824 41

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

No. 7—CULLERS' REVENUE, 1893-94.

(For Details, see Appendix A.)

Dr.

Cr.

Balances due 1st July, 1893.	Amounts accrued for Measuring and Culling Timber during the Year ended 30th June, 1894.	Totals.	Offices.	Rebata.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1894.	Totals.
\$ cta.	\$ cta.	\$ cta.		\$ cta.	\$ cta.	\$ cta.	\$ cta.
7,273 39	457 48	7,730 87	..... Montreal.....	.....	116 47	7,614 40	7,730 87
30,997 92	11,447 46	42,445 38	..... Quebec	11 49	11,756 57	30,677 32	42,445 38
438 57	85 20	523 77	..... Three Rivers.....	.....	193 20	330 57	523 77
289 77	.....	289 77	..... M. A. Plamondon .....	.....	.....	289 77	289 77
38,999 65	11,990 14	50,989 79	..... Totals.....	11 49	12,066 24	38,912 06	50,989 79

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

FINANCIAL RETURNS.

Balances due by sundry persons, 1st July, 1893.	Received from Department to meet expenditure.	Deducted from Salaries for Superannuation.	Totals.	AUTHORIZED EXPENDITURE.				Balances due by sundry persons, 1st July, 1893.	Totals.
				Salaries.	Contingencies.	Cullers' Fees.	Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
16,503 39	16,503 39	128 28	16,631 67	6,750 00	2,569 17	7,312 50		16,631 67	
75 00	1,624 79	18 00	1,717 79	990 00	285 31	457 48		75 00	1,717 79
	920 46	10 04	930 50	800 00	130 50				930 50
	5,966 68		5,966 68				5,966 68		5,966 68
	87 70		87 70		87 70				87 70
	21 84		21 84		21 84				21 84
75 00	25,124 86	156 32	25,356 18	8,450 00	3,094 52	7,769 98	5,966 68	75 00	25,356 18

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

R. No. 11.—SUNDRY MINOR REVENUES, 1893-94. Cr.

Accrued during the ended June, 1894.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
279 00	279 00	... Fertilizers' Inspection Fees	279 00	279 00
465 86	465 86	... Adulteration of Food Fees	465 86	465 86
207 39	207 39	... Liquor License Act	207 39	207 39
11 70	11 70	... Casual Revenue	11 70	11 70
963 95	963 95	..... Totals	963 95	963 95

No. 12.—SUNDRY MINOR EXPENDITURES, 1893-94.

Dr. (For Details see Appendix B.) Cr.

to meet expenditure.	Deduction from salaries for super-annuation.	Totals.		Salaries.	Contingencies.	Printing.	Stationery.	Totals.
cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
10 22	.....	110 22	.. Minor Public Works . . . . .	.....	110 22	.....	.....	110 22
08 06	.....	2,208 06	.. Inspection of Staples . . . . .	.....	2,165 03	43 03	.....	2,208 06
23 03	183 64	24,006 67	.. Adulteration of Food	9,181 19	14,342 10	344 69	128 69	24,006 67
41 31	183 64	26,324 95	..... Totals	9,181 19	16,617 35	387 72	138 69	26,324 95

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,

OTTAWA, 20th September, 1894.

No. 13.—STATEMENT showing the quantities of the several articles subject to
1892, 1893, and 1894.

ARTICLES SUBJECT TO EXCISE DUTY.	1892.		
	QUANTITIES.		
	Ex-Manu- factory.	Ex-Ware- house.	Totals.
	Gallons.	Gallons.	Gallons.
Spirits	33,038	2,545,935'	2,625,243 3,
Malt Liquor, the duty being paid on Malt	16,946,245	46,270 imported	16,946,245
	Lbs.	Lbs.	Lbs.
Malt	517,231	45,908,651	46,425,882
	No.	No.	No.
Cigars	62,499,833	42,021,660	104,521,493
Cigarettes	20,359,700	19,787,500	40,147,200
	Lbs.	Lbs.	Lbs.
Tobacco from Foreign Leaf	955,044	8,194,978	9,150,022 2,
do Canadian Leaf	252,784	143,595	396,379
Snuff	252,760	.....	252,760
Canadian Twist	72,583	.....	72,583
Raw Leaf Tobacco, Foreign .....	.....	422	422
	1,533,171	8,338,995	9,872,166 2,
Inspection Fees on Petroleum .....	.....	.....	.....
Manufactures in Bond .....	.....	.....	.....
Licenses, Spirits .....	.....	.....	.....
do Malt Liquor .....	.....	.....	.....
do Malt .....	.....	.....	.....
do Cigars .....	.....	.....	.....
do Tobacco .....	.....	.....	.....
do Manufactures in Bond .....	.....	.....	.....
Totals .....	.....	.....	7,

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 20th September, 1894.

se Duty taken for Consumption, during the years ended 30th June,
Duty accrued thereon.

1893.				1894.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Manu- factury.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
5,701	2,731,896	2,819,414	4,139,306 78	1,206	2,753,401	2,799,416	4,131,387 76
5,356	71,817 imported	17,175,356	428 70	18,299,636	44,809 imported.	18,299,636	150 20
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
4,074	49,998,677	50,082,751	1,001,655 02	8,078	51,303,128½	51,311,206½	950,815 74
No.	No.	No.		No.	No.	No.	
4,904	49,183,905	114,668,809	681,628 31	65,995,537	49,397,320	115,392,857	689,184 52
2,100	10,618,000	42,870,100	64,305 15	44,450,560	10,692,940	55,143,500	82,715 25
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
2,327½	8,150,300	9,232,627½	2,306,156 88	989,859	8,209,120	9,198,979	2,299,744 75
0,501½	106,084	436,585½	21,829 44	281,994	20,842	302,836	15,141 82
1,620		251,620	45,664 50	246,985		246,985	44,809 47
8,427½		78,427½	3,921 38		88,110	88,110	4,405 50
	802	802	240 60		174	174	52 20
2,876½	8,257,186	10,000,062½	2,379,812 80	1,518,838	8,318,246	9,837,084	2,364,153 74
			46,343 07				41,268 89
			34,900 21				36,341 46
			2,750 00				2,250 00
			6,200 00				5,975 00
			6,475 00				5,875 00
			10,637 50				11,350 00
			2,012 00				2,088 00
			1,150 00				1,350 00
			8,377,604 54				8,324,905 66

E. MIALl,
Commissioner.

No. 14.—AMOUNTS deposited monthly to the Credit of the Honourable the Receiver General, on account of Inland Revenue during the Fiscal Year ended 30th June, 1894.

	Ontario.		Quebec.		New Brunswick.		Nova Scotia.		Prince Edward Island.		Manitoba and North-west.		British Columbia.		Total.	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
JULY :—																
Excise	271,004	86	249,602	79	26,307	12	24,257	29	3,390	22	31,934	61	18,294	61	624,791	50
Excise Seizures	25	00	195	31											220	31
Cullers			981	99									1	00	981	99
Hydraulic Rents	651	00													652	00
Minor Public Works	75	00													75	00
Weights and Measures	2,890	89	1,446	75	174	17	127	05	39	40	42	30	36	00	4,756	56
do Seizures	5	00													5	00
Gas Inspection	708	75	270	00	26	50	77	00			18	75	19	75	1,120	75
Other Revenues	84	50	24	00											108	50
Totals	275,445	00	252,520	84	26,507	79	24,461	34	3,429	62	31,995	66	18,351	36	632,711	61
AUGUST :—																
Excise	321,603	38	257,224	63	23,907	80	26,374	29	4,060	13	33,991	12	27,832	17	694,993	52
Excise Seizures			61	87											61	87
Cullers			2,425	55									11	00	2,425	55
Hydraulic Rents	25	00	1	00											37	00
Minor Public Works					65	00									65	00
Weights and Measures	1,534	59	1,335	13	272	56	254	64	49	60	63	30	67	25	3,577	07
do Seizures			5	00							5	00			10	00
Gas Inspection	685	25	163	50	25	00	32	50							906	25
Other Revenues	33	00	12	00											45	00
Totals	323,831	22	261,228	68	24,270	36	26,661	43	4,109	73	34,059	42	27,910	42	702,121	26
SEPTEMBER :—																
Excise	343,506	05	278,095	53	28,237	89	25,876	44	5,050	65	34,702	73	20,367	18	735,836	47
Excise Seizures			410	00			10	00							420	00
Cullers			2,383	36											2,383	36
Hydraulic Rents															67	00
Minor Public Works	50	00			5	00									55	00
Weights and Measures															540	00

[illegible]

No. 14.—AMOUNTS deposited monthly to the Credit of the Honourable the Receiver General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west.	British Columbia.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY :—								
Excise	296,401 58	220,466 45	17,174 15	19,285 15	3,179 50	26,726 86	14,801 26	568,034 35
Excise Seizures	14 28	62 00						75 28
Hydraulic Rents	1,196 00							1,196 00
Minor Public Works	1 00							1 00
Weights and Measures	1,086 59	420 07	86 62	145 05	16 55	39 40	34 00	1,828 28
do do Seizures	5 00							5 00
Gas Inspection	827 75	218 75	18 00	16 50		17 50	70 50	1,169 00
Gas Penalty	10 00							10 00
Other Revenues	288 75	41 95		19 00		8 00		357 70
Totals	269,830 95	221,209 22	17,278 77	19,465 70	3,196 05	26,791 76	14,905 76	572,678 21
MARCH :—								
Excise	587,205 99	395,078 57	28,536 81	45,622 63	9,196 41	53,254 65	20,963 21	1,139,848 28
Excise Seizures	103 46	10 00				50 00		163 46
Hydraulic Rents	8 00							8 00
Weights and Measures	1,238 20	601 40	63 13	160 12	18 35	58 75	53 85	2,193 80
Gas Inspection	731 75	360 75	15 00	15 00	4 75	10 50	58 75	1,196 50
Other Revenues	522 00		2 00					524 00
Totals	589,809 40	396,050 72	28,606 94	45,797 75	9,219 51	53,373 91	21,075 81	1,143,934 04
APRIL :—								
Excise	190,193 07	168,285 43	15,353 38	16,292 48	1,072 91	22,837 36	20,786 15	434,810 78
Excise Seizures	195 00	100 00				25 00		320 00
Minor Public Works	100 00	20 00						120 00
Weights and Measures	2,105 32	1,037 21	109 93	59 61	17 25	146 77	48 50	3,524 59
Gas Inspection	744 00	421 25	71 00	71 25	7 50	45 75	175 50	1,536 25
Other Revenues	616 75	16 00	15 00	8 00		16 00		671 75
Totals	193,954 14	169,879 89	15,549 31	16,431 34	1,097 66	23,080 88	21,010 15	440,983 37

Other Revenues.....	491 75	230,789 69	21,128 14	24,429 60	4,050 78	24,135 77	16,064 78	570,108 80
Totals.....	240,570 04	230,789 69	21,128 14	24,429 60	4,050 78	24,135 77	16,064 78	570,108 80
JUNE :—								
Excise.....	256,171 79	228,637 82	25,460 51	22,518 58	4,339 15	36,081 41	16,463 40	589,677 66
Excise Seizures.....		270 06						270 06
Cullers.....		4,392 26			1 00			4,392 26
Hydraulic Rents.....	375 00						76 00	452 00
Minor Public Works.....	172 00							172 00
Weights and Measures.....	1,667 10	1,849 98	172 05	118 20	33 60	26 00	3 35	3,870 28
Gas Inspection.....	1,101 00	799 75	82 25	42 00		25 25	231 75	2,282 00
Other Revenues.....	583 45	12 00						595 45
Totals.....	260,070 34	235,961 87	25,714 81	22,678 78	4,373 75	36,132 66	16,779 50	601,711 71
Grand Totals.....	3,868,576 90	3,232,092 11	294,733 77	334,200 40	54,198 26	416,376 33	244,325 63	8,444,503 40
Methylated Spirits.....								12,396 28
Total agreeing with Statement No. 1, page 3.....								8,456,899 68

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALL,
Commissioner.

No. 15.—COMPARATIVE

	July.	August.	September.	October.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits..... { 1892-93....	316,298 09	338,970 86	362,477 42	392,842 79
{ 1893-94....	301,853 89	338,529 73	362,538 39	392,599 00
Increase, 1893-94.....			60 97	
Decrease, 1893-94.....	14,444 20	441 13		243 71
Malt liquor..... { 1892-93....	5,296 40	701 20	200 00	100 00
{ 1893-94....	5,050 00	480 40	100 00	100 00
Increase, 1893-94.....				
Decrease, 1893-94.....	246 40	220 80	100 00	
Malt..... { 1892-93....	59,564 82	68,319 10	76,284 32	87,915 20
{ 1893-94....	67,850 92	75,852 80	80,836 58	90,088 20
Increase, 1893-94.....	8,286 10	7,533 70	4,552 26	2,173 00
Decrease, 1893-94.....				
Tobacco..... { 1892-93....	200,483 09	203,922 04	213,771 81	235,363 00
{ 1893-94....	207,851 11	213,281 57	210,255 19	237,167 70
Increase, 1893-94.....	7,368 02	9,359 53		1,804 70
Decrease, 1893-94.....			2,816 62	
Cigars..... { 1892-93....	63,270 49	64,565 22	60,123 41	60,968 70
{ 1893-94....	68,568 10	68,197 32	62,337 15	63,099 90
Increase, 1893-94.....	5,297 61	3,632 10	2,263 74	2,131 10
Decrease, 1893-94.....				
Petroleum..... { 1892-93....	1,749 13	3,124 23	5,667 65	6,009 70
{ 1893-94....	1,907 09	2,578 17	4,926 40	6,243 20
Increase, 1893-94.....	157 96			233 50
Decrease, 1893-94.....		546 06	741 25	
Manufactures in bond { 1892-93....	3,606 10	3,116 46	3,876 65	4,257 10
{ 1893-94....	2,795 74	2,834 57	3,547 16	3,285 40
Increase, 1893-94.....				
Decrease, 1893-94.....	810 36	281 89	329 49	971 60
Seizures..... { 1892-93....	595 95	674 60	872 13	1,057 50
{ 1893-94....	220 31	71 87	433 00	200 00
Increase, 1893-94.....				
Decrease, 1893-94.....	375 64	602 73	439 13	857 50
Other receipts..... { 1892-93....	6,658 55	2,014 78	1,948 27	1,887 60
{ 1893-94....	6,381 79	1,711 39	1,054 26	2,469 70
Increase, 1893-94.....				582 10
Decrease, 1893-94.....	276 76	303 39	894 01	
Total revenue, 1892-93.....	657,522 62	685,406 49	724,521 66	790,401 70
do 1893-94.....	662,478 95	703,537 82	726,078 13	795,253 50
Total increase, 1893-94.....	4,956 33	18,129 33	1,556 47	4,851 70
Total decrease, 1893-94.....				

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

NUE.

ent, 1892-93, 1893-94.

	January.	February.	March.	April.	May.	June.	Total.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
3	326,223 19	295,269 88	287,158 42	313,910 31	344,529 18	319,755 98	4,142,056 78
3	319,690 61	272,645 36	704,319 98	129,449 94	221,672 37	231,647 21	4,133,637 76
			417,161 56				
5	6,532 58	22,624 52	.....	184,460 37	122,856 81	88,108 77	8,419 02
0		55 00	.....	25 00	101 10	50 00	6,628 70
0		50 00	25 00	25 00	75 00	69 80	6,125 20
			25 00	.....	26 10	19 80	.....
		5 00	.....	.....	.....	.....	503 50
8	80,480 00	74,873 64	100,913 38	96,633 52	87,672 72	74,914 30	1,008,130 02
4	83,152 26	68,915 86	93,015 87	84,122 12	75,538 78	50,880 14	956,690 74
	2,672 26						
4		5,957 78	7,897 51	12,511 40	12,133 94	24,034 16	51,439 28
4	165,458 97	168,333 18	189,148 64	207,217 19	226,405 35	218,882 25	2,446,129 95
0	185,007 66	170,558 24	245,576 90	167,786 87	214,496 00	196,577 54	2,448,956 99
	19,548 69	2,225 06	56,428 35				2,827 04
4				30,430 32	11,909 35	22,304 71	.....
7	47,621 52	47,042 40	52,920 42	55,816 05	63,027 39	64,864 97	692,265 81
51	48,020 54	44,722 44	75,211 20	44,826 42	56,659 17	56,813 13	700,534 52
	399 02		22,290 78				8,268 71
36		2,319 96		10,989 63	6,368 22	8,051 84	.....
0	3,859 95	3,791 45	3,229 53	2,659 00	1,964 65	2,287 08	46,343 07
51	4,028 16	3,303 31	2,411 05	2,293 10	2,143 07	1,860 06	41,268 89
	168 21				178 42		.....
09		488 14	818 48	365 90		427 02	5,074 18
0	2,112 50	1,924 35	2,887 89	2,467 75	3,135 26	2,862 01	36,050 21
20	1,935 65	2,218 80	4,554 78	3,646 11	3,929 00	3,535 16	37,691 46
		294 45	1,666 89	1,178 36	793 74	673 15	1,641 25
70	176 85						.....
66	227 23	734 00	457 53	865 45	571 51	501 67	8,989 19
18	864 39	76 28	248 46	260 00	65 00	265 06	3,285 55
	637 16						.....
48		657 72	209 07	605 45	506 51	236 61	5,703 64
83	1,418 41	1,324 48	1,452 21	1,137 23	2,885 75	1,382 54	24,791 65
40	1,845 56	2,062 75	1,657 77	1,482 05	1,528 45	1,547 80	24,377 29
	427 15	738 27	205 56	344 82		165 26	.....
57					1,357 30		414 36
71	627,401 77	593,348 38	638,167 92	680,731 50	730,292 91	685,500 80	8,411,385 38
22	644,544 83	564,553 04	1,127,021 10	433,891 61	576,106 84	543,195 90	8,352,568 40
	17,143 06		488,853 08				.....
49		28,795 34		246,839 89	154,186 07	142,304 90	58,816 98

E. MIALI,
Commissioner.

No. 16.—REFUNDS OF Revenue during the Fiscal Year ended 30th June, 1894.

EXCISE.					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Totals.
		1893.			\$ cts.
Spirits.....	A. L. Howard.....	Nov. 27.	Sherbrooke.....	Refunded under Revised Statutes, Cap. 29, Sec. 78....	\$ 3,036 64
	J. J. Heney.....	May 8.	Prescott.....	do do 29 do 78....	4,565 45
	do do	23.	do do	do do 29 do 78....	4,507 02
	A. L. Howard.....	June 8.	Sherbrooke.....	do do 29 do 78....	4,370 28
		1893.			16,479 39
Malt Liquor.....	John Labatt.....	Aug. 16.	London.....	do do 34 do 238....	49 12
				
Malt.....	Fred. Langston.....	July 7.	Windsor.....	do do 34 do 238....	17 80
	J. C. Oland.....	do do	do do	do do 34 do 238....	965 72
	W. N. Wickwire.....	do do	Halifax.....	do do 34 do 238....	624 34
	H. S. Fairall.....	do do	Victoria.....	do do 34 do 238....	59 72
	Hasenfratz & Lawson.....	do do	do do	do do 34 do 238....	115 84
	C. Huebner & Son.....	do do	Guelph.....	do do 29 do 78....	29 40
	Henry Rudolf.....	24.	do do	do do 29 do 78....	381 35
	John Labatt.....	Aug. 1.	London.....	do do 29 do 78....	1,340 82
	Henry Heuser.....	do do	do do	do do 29 do 78....	17 62
	Peter Heuser.....	do do	do do	do do 29 do 78....	51 96
	Cyrus Bixal.....	do do	do do	do do 29 do 78....	269 00
	T. H. Carling.....	do do	do do	do do 29 do 78....	1,924 91
	John Fisher.....	do do	Kingston.....	do do 29 do 78....	166 50
	Estate late P. Faxon.....	do do	do do	do do 29 do 78....	.....

No. 16.—REFUNDS of Revenue—*Continued.*EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
		1893.			\$ cts.	\$ cts.
<i>Malt—Continued</i>	S. C. Nash	Aug.	Charlottetown	Refunded under Revised Statutes, Cap. 29, Sec. 78.	83 50	
	W. N. Wickwire	do	Halifax	do	733 94	
	John Lindberg	do	do	do	188 80	
	John C. O'Mullin	do	do	do	288 90	
	C. W. Hayward	do	do	do	177 40	
	J. C. Oland	do	do	do	485 00	
	Simson Jones	do	St. John	do	450 22	
	James Ready	do	do	do	492 80	
	Boswell & Bros.	do	Quebec	do	1,375 31	
	Henry J. Taylor	do	St. Catharines	do	494 29	
	H. Calcutt	do	Peterborough	do	215 24	
	W. H. Haslam	do	do	do	18 76	
	A. Winslow	do	do	do	574 32	
	D. Macpherson	do	do	do	250 79	
	F. X. Messner	do	Stratford	do	140 63	
	F. X. Mattman	do	Perth	do	17 20	
	Jos. Kapler	do	Vanconver	do	31 38	
	G. F. & J. Galt	do	do	do	30 00	
	Robert Ochsmier	do	do	do	30 00	
	Herrodt Bros.	do	Stratford	do	140 86	
	H. S. Fairall	do	Victoria	do	12 00	
	Gronmiller & White	do	St. Catharines	do	222 55	
	D. J. McCarthy	do	Prescott	do	233 94	
	John Sleeman	do	Guelph	do	154 05	
	C. Huether	do	do	do	82 46	
	P. Shea	do	Winnipeg	do	46 86	
	Jas. A. Roy	Sept.	Belleville	do	306 57	
	John Leahy	do	Victoria	do	22 00	
	Dowling & Marstrand & Co.	do	do	do	50 00	

[illegible]

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Totals.
1893.					
Tobacco—Continued.	D. Ritchie & Co.	July 26.	Montreal	Refunded under Revised Statutes, Cap. 29 Sec. 78.	12 14
	The J. B. Pace Tobacco Co.	Aug. 4.	do do	do do	12 36
	B. Goldstein	do 4.	do do	do do	38 38
	The Empire Tobacco Co.	do 4.	do do	do do	120 55
	do do	do 4.	do do	do do	5 51
	Geo. T. Tuckett	do 7.	Hamilton	do do	73 10
	W. F. Badenach	do 9.	Montreal	do do	18 79
	John Lemesurier	do 14.	Quebec	do do	10 88
	B. Houde & Co.	do 14.	do do	do do	116 54
	Jas. Henry	do 14.	Montreal	do do	22 00
	Eli Griffith	do 28.	London	do do	0 68
	J. B. Pace Tobacco Co.	Sept. 6.	Montreal	do do	11 39
	Geo. T. Tuckett	do 6.	Hamilton	do do	68 50
	B. Houde & Co.	do 7.	Quebec	do do	120 84
	Eli Griffith	do 7.	London	do do	0 80
	John Lemesurier	do 9.	Quebec	do do	10 87
	B. Goldstein	do 11.	Montreal	do do	51 44
	D. Ritchie & Co.	do 18.	do do	do do	412 70
	B. Goldstein	Oct. 4.	do do	do do	44 45
	J. B. Pace Tobacco Co.	do 4.	do do	do do	11 17
	Geo. T. Tuckett	do 10.	Hamilton	do do	47 75
	E. A. McAlpin	do 10.	Toronto	do do	73 55
	do do	do 10.	do do	do do	2 15
	John Lemesurier	do 10.	Quebec	do do	24 79
	E. A. McAlpin	do 10.	Toronto	do do	127 50
	B. Houde & Co.	do 12.	Quebec	do do	120 93
	do do	do 13.	do do	do do	7 80
	John Lemesurier	do 13.	do do	do do	14 80
	The McAlpin Tobacco Co.	do 18.	do do	do do	

[illegible]

No. 16.—REFUNDS of Revenue—*Concluded.*

EXCISE— <i>Concluded.</i>					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Totals.
		1894.			\$ cts.
Tobacco— <i>Concluded.</i>	E. A. McAlpin	April 9.	Toronto	Refunded under Revised Statutes, Cap. 34, Sec. 259	5 33
	John Lemesurier.	do	Quebec	do do	5 30
	Eli Griffith.	do	London.	do do	0 77
	B. Houde & Co.	do	Quebec	do do	149 77
	John Lemesurier.	do	do	do do	159 40
	D. Ritchie & Co.	do	do	do do	33 80
	do	do	do	do do	86 06
	J. B. Pace Tobacco Co.	do	do	do do	29 84
	B. Goldstein	do	do	do do	55 67
	John Lemesurier.	do	do	do do	8 72
	B. Houde & Co.	do	do	do do	97 74
	Geo. T. Tuckett	do	do	do do	44 70
	Eli Griffith.	do	do	do do	0 75
	B. Goldstein	do	do	do do	41 53
	J. B. Pace Tobacco Co.	do	do	do do	23 19
	do	do	do	do do	28 16
	B. Goldstein	do	do	do do	49 95
	B. Houde & Co.	do	do	do do	103 55
	John Lemesurier.	do	do	do do	15 70
	D. Ritchie & Co.	do	do	do do	82 14
	do	do	do	do do	1 25
	Geo. T. Tuckett	do	do	do do	50 72
	Eli Griffith.	do	do	do do	1 55
	Empire Tobacco Co.	do	do	do do	2 06
	do	do	do	do do	95 50
	D. Ritchie & Co.	do	do	do do	18 60
	do	do	do	do do	89 21

Seizures.....	J. L. Hopkins	do	9., Toronto	do	Grand Total	20 00
						83,498 11
<p>INLAND REVENUE DEPARTMENT, OTTAWA, 20th September, 1894.</p> <p>E. MIALL, Commissioner.</p>						

No. 17.—DEPARTMENTAL EXPENDITURE, 1893-94.

Dr.

(For Details, see Appendix B.)

Cr.

Due by sundry persons, 1st July, 1893.	Disbursed by the Receiver (General).	Deduction for Superannuation.	Totals.	—	Salaries.	Contingencies.	Due by sundry persons, 30th June, 1894.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,000 00	5,000 00		5,000 00	Controller of Inland Revenue	5,000 00			5,000 00
37,410 70	37,410 70	715 94	38,126 64	Departmental Officers	38,126 64			38,126 64
425 74	425 74		425 74	Subscription to newspapers		425 74		425 74
1,748 64	1,748 64		1,748 64	Extra clerks		1,748 64		1,748 64
415 25	415 25		415 25	Telegraph companies		415 25		415 25
866 41	866 41		866 41	Stationery		866 41		866 41
93 65	93 65		93 65	Books		93 65		93 65
1,021 42	1,021 42		1,021 42	Printing		1,021 42		1,021 42
100 60	100 60		100 60	Lithographing		100 60		100 60
37 88	37 88		37 88	Postage		37 88		37 88
2,033 00	2,033 00		2,033 00	Sundry persons		2,033 00	16 66	2,033 66
16 66	49,173 29	715 94	49,905 89	Totals	43,126 64	6,762 59	16 66	49,905 89

E. MIALL.

	Weights and Measures Stamps.	Gas Stamps.	LAW STAMPS.		Totals.		LAW STAMPS.		Totals.
			Supreme Court.	Exchequer Court.			Supreme Court.	Exchequer Court.	
—	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	—	\$ cts.	\$ cts.	\$ cts.
To amount of Stamps destroyed or returned by Distributors.....	2,812 33	0 25	.....	.....	2,812 58	By amount of Stamps in the hands of Distributors on 1st July, 1893.	.....	.....	66,482 89
To commission allowed..	.....	.....	102 50	116 46	218 96	By Stamps issued by the Inland Revenue Department during the year.....	.....	.....	.....
To amount of Stamps remaining in hands of Distributors, 30th June, 1894.....	45,098 98	24,765 30	.....	.....	69,864 28		2,080 00	2,329 25	63,793 25
To Balance, being the Revenue accrued during 1893-94.....	37,203 78	15,986 25	1,977 50	2,212 79	57,380 32		2,080 00	2,329 25	130,276 14
Totals.....	85,115 09	40,751 80	2,080 00	2,329 25	130,276 14	Totals.....	40,751 80	43,835 00	85,115 09

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALL,
Commissioner.

WEIGHTS AND MEASURES, 1893-94.
No. 19 (A).—INSPECTORS in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, 1st JULY, 1893.			Stamps issued to Inspectors	Seizures and Penalties.	Transfer.	Totals.	DIVISIONS.	Transfer.	Stamps returned or destroyed.	Deposited to the credit of Receiver General.	BALANCES DUE BY INSPECTORS, 30th JUNE, 1894.		Totals.
Stamps on hand.	Cash on hand.	\$ cts.									Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
812 49	224 84	1,140 00	1,140 00			2,177 33	Belleville		0 30	1,221 51	952 72	2 80	2,177 33
3,428 84	1,798 08	7,304 00	7,304 00	5 00		12,535 92	Hamilton			7,274 72	3,504 60	1,756 60	12,535 92
1,192 90	38 52	1,340 00	1,340 00			2,571 42	Kingston			1,381 79	1,188 70	0 93	2,571 42
1,150 39	147 32	3,469 50	3,469 50	20 00		4,787 21	London			2,922 89	1,862 97	1 35	4,787 21
1,800 08		2,092 00	2,092 00			3,892 08	Ottawa			957 87	2,934 21		3,892 08
1,780 57		1,238 00	1,238 00			3,018 57	Ottawa			1,768 32	1,250 25		3,018 57
4,029 45	548 44	2,889 00	2,889 00			7,466 89	Toronto			3,807 28	3,659 61		7,466 89
3,289 45	46 20			5 00		3,340 65	Windsor			1,731 08	1,609 57		3,340 65
17,484 17	2,803 40	19,472 50	19,472 50	30 00		39,790 07	Ontario		0 30	21,065 46	16,962 63	1,761 68	39,790 07
5,269 60	579 90	13,100 00	13,100 00	5 00		18,954 50	Montreal			8,552 41	9,974 37	427 72	18,954 50
3,109 30	307 85	5,304 00	5,304 00			8,721 15	Quebec		2,747 63	2,597 93	3,120 93	254 66	8,721 15
2,803 51		625 00	625 00			3,428 51	Three Rivers			1,203 53	2,224 98		3,428 51
11,182 41	887 75	19,029 00	19,029 00	5 00		31,104 16	Quebec		2,747 63	12,353 87	15,320 28	682 38	31,104 16
1,676 20	5 22					1,681 42	Fredericton	1,567 54		113 88			1,681 42
1,605 89	78 95	1,160 00	1,160 00			1,934 84	King's		30 00	654 26	1,350 58		1,934 84
1,259 64						2,827 18	St. John			782 60	2,015 70	28 88	2,827 18
3,631 73	84 17	1,160 00	1,160 00			6,443 44	New Brunswick	1,567 54	30 00	1,550 74	3,266 28	28 88	6,443 44
848 67		620 00	620 00			1,468 67	Cape Breton			296 05	1,172 62		1,468 67

5,289 45	42 30	.....	.....	.....	5,281 75.....	<i>Winnipeg, Man.....</i>	.....	.....	773 27	4,470 83	37 65	5,281 75
805 84	.....	200 00	.....	.....	1,095 84	<i>Victoria, B.C.....</i>	.....	.....	478 15	617 69	.....	1,095 84
30 00	.....	.....	.....	.....	30 00	Chief Inspector of Standards	.....	30 00	.....	.....	.....	30 00
41,280 09	3,917 08	43,835 00	35 00	1,567 54	90,634 71	Grand Totals..	.....	1,567 54	38,631 52	45,098 98	2,534 34	90,634 71

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

WEIGHTS AND MEASURES, 1893-94.

No. 19 (B).—Deputy Inspectors of the Old Divisions in account with Revenue.

Balances due 1st July, 1893. — Cash on hand.	Totals.	Divisions.	Balances due 30th June, 1894. — Cash on hand.
\$ cts.	\$ cts.		\$ cts.
87 10	87 10	Essex.....	87 10
87 10	87 10	Ontario.....	87 10
5 62	5 62	Hull.....	5 62
5 62	5 62	Quebec.....	5 62
92 72	92 72	Totals.....	92 72

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

FINANCIAL RETURNS.

39

BALANCES 1st JULY, 1893.		Stamps issued to Inspectors and others.		Penalties.		Totals.		Districts.		Commission al- lowed to Dis- tributors of Stamps.		Returned or Damaged Stamps.		Deposited to credit of Receiver General.		BALANCES, 30th JUNE, 1894.		Totals.	
Stamps on hand.	Cash on hand.	\$	cts.	\$	cts.	\$	cts.			\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
968 00	...	...	968 00	...	...	968 00	...	Barrie.	...	...	...	...	...	53 75	...	914 25	...	968 00	...
246 00	...	25 00	...	...	...	271 00	...	Belleville.	...	...	...	...	...	56 25	...	214 75	...	271 00	...
497 75	...	62 50	...	...	...	560 25	...	Berlin.	...	...	...	...	...	127 00	...	433 25	...	560 25	...
465 50	...	125 00	...	...	...	590 50	...	Brockville.	...	0 25	...	...	...	139 75	...	390 50	...	590 50	...
453 50	...	...	...	...	...	363 00	...	Cobourg.	...	...	...	...	...	151 00	...	302 50	...	453 50	...
363 00	...	...	...	...	...	363 00	...	Cornwall.	...	...	...	...	...	181 50	...	308 25	...	363 00	...
495 75	...	50 00	...	...	...	545 75	...	Guelph.	...	...	...	...	...	181 50	...	364 25	...	545 75	...
2 338 00	108 75	725 00	...	...	...	3 171 75	...	Hamilton.	...	...	...	...	...	1 164 00	...	1 817 75	...	3 171 75	...
1 504 25	7 75	50 00	...	...	...	1 562 00	...	Kingston.	...	...	...	...	...	306 50	...	1 231 75	...	1 562 00	...
98 00	9 00	412 50	...	...	...	519 50	...	Listowel.	...	...	...	...	...	70 75	...	439 75	...	519 50	...
423 25	106 50	1 200 00	...	20 00	...	1 749 75	...	London.	...	...	...	...	...	1 153 75	...	596 00	...	1 749 75	...
511 00	19 00	...	...	10 00	...	540 00	...	Napanee.	...	...	...	...	...	69 00	...	450 50	...	540 00	...
858 50	...	...	...	...	...	858 50	...	Ottawa.	...	...	...	...	...	305 50	...	553 00	...	858 50	...
366 25	...	450 00	...	...	...	816 25	...	Owen Sound.	...	...	...	...	...	123 50	...	692 75	...	816 25	...
613 50	62 25	375 00	...	...	...	1 050 75	...	Peterborough.	...	...	...	...	...	208 75	...	844 00	...	1 050 75	...
440 25	...	74 00	...	...	...	514 25	...	Sarnia.	...	...	...	...	...	67 00	...	447 25	...	514 25	...
396 00	9 00	162 50	...	...	...	567 50	...	Stratford.	...	...	...	...	...	166 50	...	401 00	...	567 50	...
4 677 80	383 75	3 000 00	...	...	...	8 061 55	...	Toronto.	...	...	...	...	...	4 793 00	...	2 915 80	...	8 061 55	...
15 716 30	706 00	6 711 50	...	30 00	...	23 163 80	...	Ontario.	...	...	...	0 25	...	9 250 25	...	13 317 30	...	23 163 80	...
1 234 25	512 94	4 000 00	...	...	...	5 747 19	...	Montreal.	...	...	...	...	...	4 903 44	...	843 75	...	5 747 19	...
1 861 25	46 00	125 00	...	...	...	2 032 25	...	Quebec.	...	...	...	...	...	456 75	...	1 575 50	...	2 032 25	...
413 00	...	...	...	...	...	413 00	...	Sherbrooke.	...	...	...	...	...	67 00	...	356 00	...	413 00	...
3 508 50	558 94	4 125 00	...	...	...	8 192 44	...	Quebec.	...	...	...	...	...	5 417 19	...	2 775 25	...	8 192 44	...
913 25	...	...	...	...	...	913 25	...	Fredericton.	...	...	...	...	...	36 00	...	877 25	...	913 25	...
1 462 75	...	...	...	...	...	1 462 75	...	Moncton.	...	...	...	...	...	34 00	...	1 428 75	...	1 462 75	...
690 50	26 50	125 00	...	...	...	842 00	...	St. John.	...	...	...	...	...	371 25	...	470 75	...	842 00	...
3 066 50	26 50	125 00	...	...	...	3 218 00	...	New Brunswick.	...	...	...	...	...	441 25	...	2 776 75	...	3 218 00	...

GAS INSPECTION AND LAW STAMPS, 1893-94—*Concluded.*

No. 20.—STAMP DISTRIBUTORS in Account with Inland Revenue Department.

Dr.

Cr.

BALANCES, 1st JULY, 1893.		Stamps issued to Inspectors and others.	Penalties.	Totals.	Districts.	Commissions allowed to Distributors of Stamps.	Returned or Damaged Stamps.	Deposited to credit of Receiver General.	BALANCES, 30th JUNE, 1894.		Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,025 75	77 00			1,102 75	Halifax			472 75	512 25	117 75	1,102 75
110 25				110 25	Pictou				110 25		110 25
1,136 00	77 00			1,213 00	Nova Scotia			472 75	622 50	117 75	1,213 00
494 50				494 50	Charlottetown, P.E.I.			46 50	408 75	39 25	494 50
785 50	18 75	137 50		941 75	Winnipeg, Man.			212 50	683 25	46 00	941 75
		1,200 00		1,200 00	Nanaimo			33 00	1,167 00		1,200 00
		1,437 50		1,437 50	New Westminster			154 25	1,283 25		1,437 50
		1,612 50		1,612 50	Vancouver			183 50	1,394 50	34 50	1,612 50
495 50	19 75	200 00		715 25	Victoria			347 75	336 75	30 75	715 25
495 50	19 75	4,450 00		4,965 25	British Columbia			718 50	4,181 50	65 25	4,965 25
25,202 80	1,406 94	15,549 00	30 00	42,188 74	Grand Totals		0 25	16,558 94	24,765 30	864 25	42,188 74
		4,409 25		4,409 25	Law Stamps	218 96		4,190 29			4,409 25

E. MIALL,

FINANCIAL RETURNS.

Amounts due by sundry persons, 1st July, 1893.	DEDUCTIONS FROM SALARIES FOR		Totals.	DIVISIONS.	Amounts due to sundry persons, 1st July, 1893.	EXPENDITURE AUTHORIZED BY DEPARTMENT.							Totals.
	Superannuation.	Insurance.				Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
2,873 35	46 54		2,919 89	Belleville.		2,333 29	25 70		75 00	313 54	172 36	2,919 89	
6,138 19	106 68		6,244 87	Hamilton		5,711 42				338 11	195 34	6,244 87	
3,115 70	48 00		3,163 70	Kingston		2,400 00			135 00	393 29	235 41	3,163 70	
3,339 54	54 00		3,393 54	London.		2,700 00	5 25			562 35	125 94	3,393 54	
2,891 92	51 08		2,943 00	Orillia.		2,300 00				597 25	45 75	2,943 00	
4,037 51	56 28		4,201 89	Ottawa.		3,000 00	2 40		349 99	711 90	137 60	4,201 89	
4,143 81	67 96		4,211 77	Toronto.		3,400 00				718 43	93 34	4,211 77	
2,394 50	36 00		2,430 50	Windsor		1,800 00				578 73	51 77	2,430 50	
28,934 52	466 54		29,509 16	Ontario.		23,644 71	33 35		559 99	4,213 60	1,057 51	29,509 16	
7,993 13	140 25		8,133 38	Montreal.		7,097 20				761 11	275 07	8,133 38	
5,919 68	71 59		5,991 27	Quebec.	57 50	4,549 93	3 85		150 00	1,172 96	57 03	5,991 27	
2,335 44	44 40	61 30	2,441 14	Three Rivers.		2,199 96				208 32	32 86	2,441 14	
1 50			1 50	District Inspector						1 50		1 50	
16,249 75	256 24	61 30	16,567 29	Quebec.	57 50	13,847 09	3 85		150 00	2,143 89	364 96	16,567 29	
751 34	14 64		765 98	Fredericton.		733 32				25 75	6 91	765 98	
1,664 99	28 04		1,693 03	King's.		1,400 00				273 50	19 53	1,693 03	
2,102 37	40 00		2,142 37	St. John.		2,000 00				132 88	9 49	2,142 37	
32 32			32 32	District Inspector						31 85	0 47	32 32	
4,551 02	82 68		4,633 70	New Brunswick		4,133 32				463 98	36 40	4,633 70	

WEIGHTS AND MEASURES, 1893-94—Concluded.
No. 21 (A).—INSPECTION Divisions in Account with Expenditure.
(For details see Appendix B.)

Dr.

Cr.

Amounts due by sundry persons, 1st July, 1893.	\$	cts.	DEDUCTIONS FROM SALARIES FOR		Totals.	Divisions.	Amounts due to sundry persons, 1st July, 1893.	EXPENDITURE AUTHORIZED BY DEPARTMENT.						Totals.
			Superannuation.	Insurance.				Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
	\$	cts.	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
Amounts received from Department to meet expenditure.														
986 85			16 00		1,002 85	Cape Breton.		800 00				167 23	35 62	1,002 85
2,294 29			31 96		2,326 25	Halifax.		1,600 00				224 97	126 28	2,326 25
1,619 17			30 00		1,649 17	Pictou.		1,500 00				118 67	30 50	1,649 17
1,171 39			20 00		1,191 39	Yarmouth.		1,000 00				169 72	21 67	1,191 39
6,071 70			97 96		6,169 66	Nova Scotia.		4,900 00			375 00	680 59	214 07	6,169 66
2,003 58			36 00		2,039 58	Charlottetown, P.E.I.		1,800 00				194 95	44 63	2,039 58
5,315 57			86 09		5,401 66	Winnipeg.		4,689 28			135 00	165 75	64 91	5,401 66
358 35					358 35	District Inspector.				346 72		338 35		358 35
5,673 92			86 09		5,760 01	Manitoba.		4,689 28			135 00	524 10	64 91	5,760 01
1,905 69			23 08		1,928 77	Victoria, B.C.		1,150 00			300 00	394 20	84 57	1,928 77
2,289 05			40 00		2,329 05	Chief Inspector of Standards		2,000 00				239 80	69 25	2,329 05
1,308 11			15 00		1,323 11	Inspector of Scale Factories.		750 00				570 97	2 14	1,323 11
2,006 02					2,006 02	General Contingencies.							2,006 02	2,006 02
451 10					451 10	Printing.							451 10	451 10
187 00					187 00	Lithographing.							187 00	187 00
551 43					551 43	Stationery.							551 43	551 43

WEIGHTS AND MEASURES, 1893-94—*Concluded.*No. 21 (B).—INSPECTION Divisions in account with Expenditure
(Old Divisions.)

Dr.

Cr.

balances by sun- persons, July, 1893.	Totals.	Divisions.	Balances due by sun- dry persons, 30th June, 1894.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo	33 53	33 53
73 09	73 09	Ontario	73 09	73 09
0 33	0 33	Drummond	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency	26 88	26 88
27 51	27 51	Richelieu	27 51	27 51
96 17	96 17	Quebec	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia	24 00	24 00
193 26	193 26	Totals	193 26	193 26

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

GAS INSPECTION, 1893-94.

No. 22.—INSPECTION Districts in Account with Expenditure.

DR.

(For details, see Appendix B.)

CR.

Amounts due by sundry persons, 1st July, 1893.	cts.	Amounts received from Department to meet expenditure.	cts.	Deductions from Salaries for Superannuation.	cts.	Totals.	Districts.	Balances due to sundry persons, 1st July, 1893.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Amounts due by sundry persons, June, 1894.	Totals.
									Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
102 55	9 00	102 55	9 00	104 55	9 00	Barrie	100 00	100 00	4 55	50 00	42 48	104 55	4 55	104 55	104 55
387 48	2 00	387 48	2 00	342 48	2 00	Belleville	250 00	250 00	10 80	28 43	342 48	110 80	10 80	342 48	342 48
108 80	2 00	108 80	2 00	110 80	2 00	Berlin	100 00	100 00	28 43	38 00	128 43	128 43	28 43	128 43	128 43
126 43	2 00	126 43	2 00	128 43	2 00	Brockville	100 00	100 00	38 00	19 00	172 80	172 80	38 00	172 80	172 80
176 80	2 00	176 80	2 00	172 80	2 00	Cobourg	100 00	100 00	19 00	12 40	175 68	175 68	56 68	175 68	175 68
173 68	2 00	173 68	2 00	175 68	2 00	Cornwall	100 00	100 00	12 40	48 49	112 40	112 40	12 40	112 40	112 40
110 40	2 00	110 40	2 00	112 40	2 00	Guelph	100 00	100 00	48 49	63 25	149 69	149 69	63 25	149 69	149 69
1,468 73	25 96	1,468 73	25 96	1,494 69	25 96	Hamilton	1,300 00	1,300 00	63 25	0 55	508 25	508 25	0 55	508 25	508 25
500 25	8 00	500 25	8 00	508 25	8 00	Kingston	400 00	400 00	0 55	110 00	1,411 85	1,411 85	0 55	1,411 85	1,411 85
159 30	1 25	159 30	1 25	160 55	1 25	Listowel	100 00	100 00	83 00	216 85	106 00	106 00	83 00	106 00	106 00
1,391 85	20 00	1,391 85	20 00	1,411 85	20 00	London	1,000 00	1,000 00	112 55	200 00	1,212 55	1,212 55	112 55	1,212 55	1,212 55
104 00	2 00	104 00	2 00	106 00	2 00	Napawee	100 00	100 00	200 00	125 00	325 00	325 00	200 00	325 00	325 00
1,194 55	18 00	1,194 55	18 00	1,212 55	18 00	Ottawa	900 00	900 00	125 00	23 75	239 70	239 70	15 96	239 70	239 70
321 00	4 00	321 00	4 00	325 00	4 00	Owen Sound	200 00	200 00	20 00	6 55	26 55	26 55	6 55	26 55	26 55
235 70	4 00	235 70	4 00	239 70	4 00	Peterborough	200 00	200 00	45 95	574 43	8,985 14	8,985 14	45 95	8,985 14	8,985 14
26 55	2 00	26 55	2 00	28 55	2 00	Sarnia	100 00	100 00	646 00	407 80	2,252 86	2,252 86	646 00	2,252 86	2,252 86
98 00	2 00	98 00	2 00	100 00	2 00	Stratford	100 00	100 00	7,356 91	574 43	8,985 14	8,985 14	7,356 91	8,985 14	8,985 14
2,217 83	35 03	2,217 83	35 03	2,252 86	35 03	Toronto	2,206 91	2,206 91	574 43	407 80	2,252 86	2,252 86	574 43	2,252 86	2,252 86
8,847 90	137 24	8,847 90	137 24	8,985 14	137 24	Ontario	7,356 91	7,356 91	574 43	407 80	2,252 86	2,252 86	574 43	8,985 14	8,985 14

1,636 00	28 50	1,664 50	1,500 00				56 52	107 98		1,664 50
2,151 10	25 96	2,177 06	1,300 00				459 23	107 63	12 88	2,177 06
12 88		12 88				310 20				12 88
12 88	25 96	2,189 94	1,300 00			310 20	459 23	107 63	12 88	2,189 94
	224 50	227 00	200 00					27 00		227 00
	361 24	365 24	200 00	0 08		135 00		30 16		365 24
	287 98	289 05	58 31					230 74		289 05
	449 71	450 83	58 31				1 50	391 02		450 83
	449 35	450 47	58 31					392 16		450 47
	612 83	641 83	200 00			325 00		116 83		641 83
25 00	43 50	43 50					43 50			43 50
25 00	1,843 32	1,875 68	374 93			325 00	45 00	1,130 75		1,875 68
200 00	1,920 07	2,120 07					328 25	1,591 82	200 00	2,120 07
	326 88	326 88						326 88		326 88
	99 63	99 63						99 63		99 63
360 47	21,338 20	21,988 27	14,531 84	0 08		77 50	1,310 06	4,169 72	212 88	21,988 27

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

DR. NO. 23.—STATEMENT showing the Transactions in connection with the Manufacture of Methylated Spirits. CR.

—	Amount.	Totals.	—	Amount.	Totals.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Stock on hand 1st July, 1893		5,626 31	By Goods sold during the year		101,005 47
Wood naphtha	989 47		Methylated spirits	91,238 52	
Methylated spirits	1,811 60		Wood naphtha	87 95	
Alcohol	1,717 74		Drums and barrels	9,679 00	
Drums and barrels	1,107 50				
Articles purchased during the year.		82,295 36	Stock on hand, 30th June, 1894.		15,316 78
Alcohol	30,251 27		Wood naphtha	9,471 60	
Wood naphtha	32,826 65		Methylated spirits	2,830 86	
Benzine	15 54		Alcohol	1,192 32	
Drums and barrels	10,201 90		Drums and barrels	1,822 00	
Other expenses, as follows.		6,313 83			
Freight	2,793 46				
Rent of warehouse	800 00				
do motor power	125 00				
Heating	132 00				
Lighting	17 71				
Salaries	2,000 62				
Stationery	7 33				
Sundries	437 71				
Balances, being net profit over expenditure.		22,086 75			
		116,322 25			116,322 25

E. MIALI,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

0. 24.—STATEMENT showing the amount voted and the Expenditure authorized for each Service, 1893-94.

Service.	Grant.	Expenditure.	Over- Expended.	Under- Expended.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Controller's Salary.....	5,000 00	5,000 00	.....	.....
Departmental Salaries.....	39,750 00	38,126 64	.....	1,623 36
do Contingencies.....	7,004 70	6,762 59	.....	242 11
Salaries.....	306,372 50	300,071 06	.....	6,301 44
Contingencies.....	47,830 06	46,880 70	.....	949 30
do stamps.....	28,989 80	28,989 80	.....	.....
Commission to Customs Officers.....	5,100 00	4,856 30	.....	243 70
Pay.....	6,000 00	5,310 80	.....	689 20
do other than special surveys.....	1,000 00	591 67	.....	408 33
Officers' Salaries.....	8,450 00	8,450 00	.....	.....
Contingencies.....	6,000 00	3,094 52	.....	2,905 48
Fees.....	8,300 00	7,769 98	.....	530 02
Annuities.....	7,500 00	5,966 68	.....	1,533 32
Preventive Service.....	15,800 00	9,494 54	.....	6,305 46
for Revenues.....	800 00	110 22	.....	689 78
Tobacco Stamps Commission.....	100 00	100 43	0 43	.....
Lights and Measures Salaries.....	57,521 02	56,914 40	.....	606 62
do Contingencies.....	17,950 00	16,433 38	.....	1,516 62
Inspection Salaries.....	14,525 00	14,531 84	6 84	.....
do Contingencies.....	8,000 00	7,095 96	.....	904 04
Inspection of Staples.....	3,000 00	2,208 06	.....	791 94
Inspection of Food.....	25,000 00	24,006 67	.....	993 33
Totals.....	619,993 02	592,766 24	7 27	27,234 06

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A

STATISTICS

APPENDIX A—SPIRITS.

No. 1.—RETURN of Man

REVENUE DIVISIONS.	GRAIN USED FOR DISTILLATION.			
	Malt.	Indian corn.	Rye.	Oats and other grain.
	Lbs.	Lbs.	Lbs.	Lbs.
Belleville.....	149,400	2,831,580	819,335	28,920
Guelph.....	224,260	3,805,100	663,740	56,800
Hamilton.....	145,824	2,916,480	530,666	45,570
Perth.....				
Prescott.....				
Toronto.....				
Windsor.....	651,740	9,043,160	3,793,620	112,950
Halifax.....	238,200	1,478,600		23,400
Totals.....	1,409,424	20,074,920	5,807,361	267,640

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

the Year ended 30th June, 1894.

Total Grain.	LICENSEES.		Proof Spirits manufactured at \$1.50 and \$1.52 per gallon.		Duty collected ex- distillery, on deficiencies and assessments.		Total duty collected on assessments, defici- encies, and on license fees.	
	No.	Fees.						
Lbs.		\$	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts.	
3,884,400	1	250	233,770·00	350,655 03	.....	.....	250 00	
4,919,700	1	250	289,491·22	434,236 83	.....	.....	250 00	
3,645,600	1	250	212,150·68	318,226 04	1,052·21	1,578 32	1,828 32	
.....	2	500	.....	.....	153·60	233 47	733 47	
.....	1	250	.....	.....	.....	.....	250 00	
.....	1	250	.....	.....	.....	.....	250 00	
13,601,470	1	250	777,586·82	1,166,380 25	.....	11·81	261 81	
1,740,200	1	250	95,345·21	144,924 73	.....	.....	250 00	
27,791,370	9	2,250	1,608,343·93	2,414,422 88	1,205·81	1,823 60	4,073 60	

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT OF Spirits manu

PROVINCES.	GRAIN, &c., USED FOR DISTILLATION.				
	Malt.	Indian Corn.	Rye.	Oats and other grain.	Wheat.
1893.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario.....	2,781,387	48,279,884	9,789,085	648,868	702,2
Quebec.....					
Nova Scotia.....	277,700	1,571,900	94,460	25,200	
Totals.....	3,059,087	49,851,784	9,883,545	674,068	702,2
1894.					
Ontario.....	1,171,224	18,596,320	5,807,361	244,240	232,0
Nova Scotia.....	238,200	1,478,600		23,400	
Totals.....	1,409,424	20,074,920	5,807,361	267,640	232,0
Used also in Ontario :					
			Grape Pomace.	Wine Lees.	Total.
1893.....			76,484	6,140	82,624 lbs.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

ing the Years ended 30th June, 1898 and 1894.

Distillation.	LICENSES.		Proof Spirits Manufactured at \$1.50 and \$1.52 per gall.		Duty collected ex-distillery, on Deficiencies and Assessments.		Total Duty collected on Assess- ments, and on License Fees.
	No.	Fees.					
Pos.		\$	Gallons.	\$ cts.	Gallons.	\$ cts.	\$ cts.
19,871	9	2,250	3,751,140·19	5,626,932 39	.....	.....	24,861 24
.....	1	250	.....	.....	.....	.....	250 00
54,860	1	250	105,814·36	160,837 83	.....	.....	1,206 05
74,731	11	2,750	3,856,954·55	5,787,770·22	.....	.....	26,317 29
51,170	8	2,000	1,512,998·72	2,269,498 15	1,205·81	1,823 60	3,823 60
40,200	1	250	95,345·21	144,924 73	.....	.....	250 00
91,370	9	2,250	1,608,343·93	2,414,422 88	1,205·81	1,823 60	4,073 60

E. MIALl,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Di

DIVISIONS.	Spirits in process, including Deficiencies brought forward.	Fusel Oil remaining to debit of Distillery.	Spirits manufactured during the Year.	Spirits returned to Distillery for Re-distilla- tion.	Spirits at Distillery source
					Duty paid.
	Gallons.	Gallons.	Gallons.	Gallons.	\$ cts.
Belleville.....	8,722·28	7,797·25	233,770·00	11,046·16	1,346 93
Guelph	29,655·93	913·61	289,491·22	6,493·36	751 45
Hamilton	5,425·64	726·72	212,150·68	{ 301·95* 50,453·68 }	543 04
Perth.. ..	564·50	.....	.....	.....	.....
Prescott.....	36,415·32	5,953·11	.....	.....	284 54
Toronto.....	100,453·96	14,330·94	.....	111,441·94	1,986 63
Windsor.....	68,993·37	3,587·85	777,586·82	86,901·76	124 05
Halifax	2,619·38	.....	95,345·21	.....	.....
Totals.....	252,850·38	33,309·48	1,608,343·93	{ 301·95* 266,336·90 }	5,036 64

*Duty paid spirits.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

the Dominion of Canada during the Year ended 30th June, 1894.

Totals.	Spirits Warehoused during the Year.	Fusel Oil Written off.	Deficiencies on which duty was collected.	Spirits in process, including Deficiencies carried forward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
262,682·62	247,786·52	7,797·25	.....	7,098·85	262,682·62
327,305·57	304,437·11	913·61	.....	21,954·85	327,305·57
269,601·71	260,470·74	726·72	1,052·21	7,352·04	269,601·71
564·50	283·61	.....	153·60	127·29	564·50
42,652·97	19,020·98	5,953·11	.....	17,678·88	42,652·97
228,213·47	121,945·59	14,330·94	.....	91,936·94	228,213·47
937,193·85	859,961·55	3,587·85	.....	73,644·45	937,193·85
97,964·59	97,560·52	.....	.....	404·07	97,964·59
2,166,179·28	1,911,466·62	33,309·48	1,205·81	220,197·37	2,166,179·28

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—SPIRIT WAREHOUSE

Remaining in Warehouse from last Year.	Placed in Warehouse.	Imported	Received from other Divisions.	Totals.	REVENUE DIVISIONS.	En for Com \$1.50 an Ga
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.		Gallons.
598,108·82	247,786·52	.....	33,121·91	879,017·25	Belleville	47,001·4
2,083·57	.....	.....	14,061·18	16,144·75	Brantford	14,625·6
693·26	.....	.....	6,114·99	6,808·25	Cornwall	6,276·3
800,593·42	304,437·11	.....	46,047·61	1,151,078·14	Guelph	162,420·0
500,941·43	260,470·74	.....	59,513·56	820,935·73	Hamilton	129,403·2
5,862·74	.....	.....	46,399·09	52,261·83	Kingston	38,225·9
9,943·64	.....	.....	57,384·96	67,328·60	London	56,295·6
14,543·17	.....	.....	118,544·34	133,087·51	Ottawa	121,188·6
4,089·87	.....	.....	96,164·55	100,254·42	do Govt. ware- house .....	.....
.....	.....	.....	68·90	68·90	do Dept. labo- ratory .....	.....
2,800·19	.....	.....	11,367·50	14,167·69	Owen Sound	11,978·8
60,601·14	283·61	.....	30,935·59	91,820·34	Perth	39,988·4
2,961·79	.....	.....	25,287·02	28,248·81	Peterborough	25,468·5
1,913·52	.....	.....	6,611·59	8,525·11	Port Arthur	6,707·1
1,269,124·11	19,020·98	30,241·55	33,934·35	1,352,320·99	Prescott	44,060·2
2,076·47	.....	.....	15,775·29	17,851·76	St. Catharines	15,343·0
3,888·23	.....	.....	20,094·93	23,983·16	Stratford	20,111·9
5,289,627·75	121,945·59	9·25	79,666·87	5,491,249·46	Toronto	389,668·2
4,365,691·46	859,961·55	.....	14,907·18	5,240,560·19	Windsor	215,549·9
2,024·86	.....	.....	13,387·09	15,411·55	Joliette, Que..	13,597·5
99,176·89	.....	*199·56	696,134·24	795,510·69	Montreal do ..	634,784·2
35,832·52	.....	.....	210,324·21	246,156·73	Quebec do ..	211,131·8
5,943·15	.....	.....	24,277·70	30,220·85	St. Hyacinthe, Que.	28,797·9
2,524·45	.....	.....	19,727·76	22,252·21	St. Johns, Que.	19,497·0
7,809·37	.....	14,567·57	54,705·05	77,081·99	Sherbrooke do	58,405·6
1,699·45	.....	.....	18,968·72	20,668·17	Sorel do	17,332·1
1,385·11	.....	.....	11,896·16	13,281·27	Terrebonne do	8,469·4
3,366·59	.....	.....	39,903·86	43,270·45	Three Rivers do	38,360·1
254·73	.....	.....	209·65	464·38	Chatham, N.B.	336·6
9,969·18	.....	.....	81,758·72	91,727·90	St. John do	83,800·6
323,247·95	97,560·52	36·09	28,125·49	448,970·05	Halifax, N.S..	63,170·3
174·21	.....	.....	3,801·81	3,976·02	Charlottetown, P.E.I.	3,797·5
34,205·34	.....	.....	131,444·40	165,649·74	Winnipeg, Man	139,388·9
13,756·06	.....	.....	37,446·51	51,202·57	Vancouver, B.C	35,024·0
17,286·59	.....	54·32	49,115·61	66,456·52	Victoria, B.C..	49,401·7
8,612·54	.....	.....	.....	8,612·54	Sundries .....	.....
13,502,813·57	1,911,466·62	*199·56 44,908·78	2,137,228·39	17,596,616·92	.... Totals	2,749,109·3

*Seized.

†This includes the duty at 30c. per gall. on 44,809·12 galls. imported spirits used in factories.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

Year ended 30th June, 1894.

CR.

IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
Quantity.	To Distillery for re- distillation.	Legal Allowance	Other.				
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1899	11,046·16	5,013·03	983·02	199·74	.....	622,884·88	879,017·25
						1,519·10	16,144·75
						531·95	6,808·25
1900	6,493·36	12,368·85	751·45	240·54	.....	833,107·82	1,151,078·14
1901	50,453·68	9,168·84	609·56	388·42	25,190·58	518,906·25	820,925·73
					7,816·11	6,219·78	52,261·83
				41·17	.....	10,991·82	67,328·60
1902			201·53	.....	.....	10,491·58	133,087·51
			20·13	.....	193,351·62	6,882·67	100,254·42
			68·90	.....	.....	.....	68·90
		924·45	.....	.....	.....	2,188·86	14,167·69
			.....	.....	.....	50,907·47	91,820·34
			.....	.....	.....	2,780·23	28,248·81
			.....	.....	.....	1,817·92	8,525·11
1903		4,949·75	846·93	1,957·09	30,241·55	991,762·69	1,352,320·99
			.....	.....	.....	2,508·69	17,851·76
			.....	.....	.....	3,871·25	23,983·16
1904	111,441·94	45,387·43	2,901·51	6,214·46	54,771·59	4,130,064·62	5,491,249·46
1905	86,901·76	81,595·23	101·92	64,667·52	.....	4,186,441·77	5,240,560·19
			.....	.....	.....	1,814·41	15,411·95
1906			.....	274·70	46,923·38	85,567·11	795,510·69
1907			.....	.....	12,339·04	22,667·98	246,156·73
			.....	.....	.....	1,422·88	30,220·85
			.....	.....	.....	2,755·12	22,252·21
1908			.....	.....	14,567·57	3,528·15	77,081·99
			.....	.....	408·21	2,927·79	20,668·17
			520·54	.....	4,291·32	.....	13,281·27
			.....	.....	.....	4,910·35	43,270·45
			.....	.....	.....	127·71	464·38
1909			.....	3·06	.....	8,214·51	91,727·90
1910		4,764·00	.....	1,139·63	.....	326,665·43	448,970·05
			.....	.....	.....	178·46	3,976·02
1911			.....	.....	.....	24,947·10	165,649·74
1912			.....	228·96	.....	13,049·96	51,202·57
1913			.....	742·96	.....	15,557·15	66,456·52
			.....	.....	.....	8,612·54	8,612·54
1914	266,336·90	164,171·58	*7,005·49	76,098·25	196,489·35	11,906,825·98	17,596,616·92

this quantity 6,194·39 galls. is spirits allowed distillers, free of duty, as compensation for duty-paid spirits taken into distilleries.

540·67 do written off by authority.
 205·19 do for use of the Government.
 65·24 do do His Excellency the Governor General.

7,005·49

used in the manufacture of methylated spirits at Government warehouse, Ottawa.

E. MIALL,
 Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT OF

Remaining in Warehouse from last year.	Placed in Warehouse	Re-ware- housed and Imported	Received in Bond from other Divisions.	Totals.	Provinces.	Entered at \$1. pe
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	1893,	Gallons
12,295,385·06	3,908,604·09	46,592·97	774,070·38	17,024,652·50	Ontario.....	1,341,743
145,845·17		25,223·95	1,091,173·51	1,262,242·63	Quebec.....	1,005,271
14,894·28			90,818·98	105,713·26	New Brunswick...	94,241
323,988·86	108,799·59	199·29	40,037·29	473,025·03	Nova Scotia.....	68,522
1,057·84			4,090·43	5,148·27	Prince Edward I'd	4,971
33,136·88			137,735·27	170,872·15	Manitoba.....	135,771
21,771·39			99,827·11	121,598·50	British Columbia..	81,341
12,836,079·48	4,017,403·68	72,016·21	2,237,752·97	19,163,252·34	..... Totals.....	2,731,891
					1894.	
12,944,157·12	1,813,906·10	30,250·80	716,001·41	15,504,315·43	Ontario.....	1,344,311
159,762·39		*199·56 14,567·57	1,089,324·79	1,263,854·31	Quebec.....	1,030,371
10,223·91			81,968·37	92,192·28	New Brunswick..	83,631
323,247·95	97,560·52	36·09	28,125·49	448,970·05	Nova Scotia.....	63,171
174·21			3,801·81	3,976·02	Prince Edward I'd	3,791
34,205·34			131,444·40	165,649·74	Manitoba.....	139,381
31,042·65		54·32	86,562·12	117,659·09	British Columbia..	84,421
13,502,813·57	1,911,466·62	*199·56 44,908·78	2,137,228·39	17,596,616·92	..... Totals.....	2,749,101

*Seized.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

Imports for the years ended 30th June, 1893 and 1894.

CR.

MOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
Wher ons.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
749-94	184,177-02	112,785-33	4,855-04	48,056-13	{ *98,145-68 146,982-30 }	12,944,157-12	17,024,652-50
023-13				990-81	85,191-81	159,762-39	1,262,242-63
066-64				33-22	139-59	10,223-91	105,713-26
303-11	1,674-07	4,845-24	473-61	952-32		323,247-95	473,025-03
						174-21	5,148-27
891-03						34,205-34	170,872-15
719-12			280-36	1,207-20		31,042-65	121,598-50
752-97	185,851-09	117,630-57	5,609-01	51,239-68	{ *98,145-68 232,313-70 }	13,502,813-57	19,163,252-34
260-47	266,336-90	159,407-58	6,484-95	73,708-94	{ *93,351-62 117,959-83 }	11,392,491-87	15,504,315-43
559-72			520-54	274-70	78,529-52	125,593-79	1,263,854-31
209-65				3-06		8,342-22	92,192-28
230-61		4,764-00		1,139-63		326,665-43	448,970-05
						178-46	3,976-02
313-67						24,947-10	165,649-74
654-27				971-92		23,607-11	117,659-09
228-39	266,336-90	164,171-58	7,005-49	76,098-25	{ *93,351-62 196,489-35 }	{ 11,906,825-98 }	17,596,616-92

Used in the manufacture of methylated spirits at Government warehouse, Ottawa.

	1893.	1894.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 4,139,306 78	\$ 4,131,387 76
do on licenses.....	2,750 00	2,250 00
	<u>\$ 4,142,056 78</u>	<u>\$ 4,133,637 76</u>

E. MIALL,
Commissioner.

APPENDIX A—*Continued*—MALT.

No. 6.—RETURN of Malt manufactured for the Year ended 30th .

REVENUE DIVISIONS.	No. of Maltsters.	License Fees.	Grain placed in Steep.	Malt manufactured.	Paid Duty Ex-manu- factory.	Ware- housed.
		\$	Lbs.	Lbs.	Lbs.	Lbs.
Belleville.....	1	50	329,928	254,562	4,625	249,987
Brantford.....	3	150	548,443	443,981	.....	443,981
Guelph.....	8	725	6,102,895	4,863,640	.....	4,863,640
Hamilton.....	3	500	5,002,364	4,084,688	.....	4,084,688
Kingston.....	2	250	3,100,528	2,453,444	.....	2,453,444
London.....	3	450	5,408,860	4,350,240	.....	4,350,240
Ottawa.....	1	50	129,188	91,520	.....	91,520
Owen Sound.....	2	100	561,882	454,352	.....	454,352
Peterborough.....	3	300	1,615,580	1,277,085	.....	1,277,085
Prescott.....	3	300	2,618,582	2,090,230	.....	2,090,230
St. Catharines.....	2	100	974,003	784,387	.....	784,387
Stratford.....	1	200	1,693,800	1,353,995	.....	1,353,995
Toronto.....	9	1,200	15,251,251	11,965,831	.....	11,965,831
Windsor.....	1	200	2,806,620	2,307,870	.....	2,307,870
Totals.....	42	4,575	46,143,924	36,775,825	4,625	36,771,206
Montreal.....	5	700	8,898,491	7,165,239	3,453	7,161,786
Quebec.....	1	150	1,318,413	1,033,659	.....	1,033,659
Totals.....	6	850	10,216,904	8,198,898	3,453	8,195,445
Halifax.....	1	100	392,146	318,234	.....	318,234
Charlottetown.....	1	50	17,200	13,282	.....	13,282
Winnipeg.....	3	300	1,924,277	1,500,119	.....	1,500,119
Grand Total.....	53	5,875	58,694,451	46,806,358	8,078	46,798,280

E. MIALL,
*Comm*INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued—MALT.

7.—COMPARATIVE STATEMENT of Malt manufactured for the years ended 30th June, 1893 and 1894.

PROVINCES.	No. of Malsters.	License Fees.	Grain placed in Steep.	Malt manufactured.	Paid Duty Ex-manu-factory.	Ware-housed.	Total Duty collected ex-Manu-factory, and on License Fees.
1893.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario.....	47	4,975	54,323,842	43,363,025	.....	43,363,025	4,975 00
Quebec.....	6	900	9,747,026	7,851,844	77,607	7,774,237	2,452 14
Nova Scotia.....	1	100	354,147	282,900	.....	282,900	100 00
Prince Edward Island	1	50	63,200	49,611	.....	49,611	50 00
Manitoba.....	5	350	2,080,260	1,657,900	906	1,656,994	368 12
British Columbia ...	2	100	105,693	84,054	5,561	78,493	211 22
Totals	62	6,475	66,674,168	53,289,334	84,074	53,205,260	8,156 48
1894.							
Ontario.....	42	4,575	46,143,924	36,775,825	4,625	36,771,200	4,667 50
Quebec.....	6	850	10,216,904	8,198,898	3,453	8,195,445	919 06
Nova Scotia.....	1	100	392,146	318,234	.....	318,234	100 00
Prince Edward Island	1	50	17,200	13,282	.....	13,282	50 00
Manitoba.....	3	300	1,924,277	1,500,119	.....	1,500,119	300 00
Totals	53	5,875	58,694,451	46,806,358	8,078	46,798,280	6,036 56

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALI,
Commissioner.

APPENDIX A—Continued—MALT.

DR.

No. 8.—MALT WAREHOUSE.

Remaining in Warehouse from last year.	Placed in Warehouse.	Increase.	Received from other Divisions.	Imported.	Totals.	REV.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
116,181	249,937	936	.....	.....	367,054	Belle
285,334	443,981	6,067	.....	.....	735,382	Brant
2,178,359	4,863,640	107,136	354,572	.....	7,503,707	Guelph
1,479,530	4,084,688	55,706	260,404	6,800	5,887,128	Hamilton
6,251,930	2,453,444	21,020	.....	.....	8,726,394	King
1,847,988	4,350,240	43,860	362,800	7,660	6,612,548	London
35,081	91,520	8,023	226,602	.....	361,226	Ottawa
459,860	454,352	7,003	320,649	.....	1,241,864	Owen Sound
21,123	.....	.....	7,384	.....	28,507	Perth
686,627	1,277,085	36,391	223,975	.....	2,224,078	Peterborough
7,022	.....	.....	12,960	.....	19,982	Port Hope
1,227,222	2,090,230	28,494	133,200	.....	3,479,146	Prescott
214,341	784,387	7,984	6,775	.....	1,013,487	St. Catharines
2,189,259	1,353,995	33,435	175,630	.....	3,752,319	Stratford
8,135,480	11,965,831	111,496	371,198	34,000	20,618,005	Toronto
1,610,395	2,307,870	9,610	506,000	3,600	4,437,475	Windsor
26,745,732	36,771,200	477,161	2,962,149	52,060	67,008,302	.....
4,123,730	7,161,786	139,703	629,741	1,636	12,056,596	Montreal
208,309	1,033,659	5,834	637,869	.....	1,885,671	Quebec
.....	.....	462	97,200	.....	97,662	Sherbrooke
.....	.....	.....	51,600	.....	51,600	Joliette
4,332,039	8,195,445	145,999	1,416,410	1,636	14,091,529	.....
109,708	.....	10,958	1,070,625	3,242	1,194,533	St. John's
120,136	318,234	.....	1,965,000	8,454	2,412,824	Halifax
25,809	13,282	912	36,000	.....	76,003	Charlottetown
588,104	1,500,119	17,618	66,000	.....	2,171,841	Winnipeg
58,620	.....	.....	43,600	447,245	549,465	Vancouver
59,000	.....	.....	114,000	1,282,359	1,455,359	Victoria
32,039,148	46,798,280	652,648	7,674,784	1,794,996	88,959,856	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

The Year ended 30th June, 1894.

CR.

Entered for consumption at 1½ and 2 cents per lb.		Removed to other Divisions.	Exported.	Free.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
288,681	5,370 02				78,373	367,054
452,372	8,311 44				283,010	735,382
4,172,104	77,718 89	1,278,881	74,239	1,036	1,977,447	7,503,707
2,987,650	55,214 79	679,643	138,912	3,305	2,077,618	5,887,128
1,219,570	19,983 30	1,540,200		850	5,965,774	8,726,394
4,406,693	81,654 85	475,000		1,400	1,729,455	6,612,548
304,214	5,678 08				57,012	361,226
799,254	14,591 08	12,960		156,423	273,227	1,241,864
23,030	433 68			5,477		28,507
1,060,816	19,722 40	681,400		637	481,225	2,224,078
19,982	365 82					19,982
2,046,566	37,743 53	145,125		3,666	1,283,789	3,479,146
779,463	14,622 50				234,024	1,013,487
2,133,442	40,359 01	1,223,200		1,509	394,078	3,752,319
11,279,867	209,311 41	1,299,175	181,800	4,560	7,852,603	20,618,005
2,040,736	37,068 73	232,000		19,192	2,145,547	4,437,475
34,014,440	628,089 53	7,567,584	394,951	198,145	24,833,182	67,008,302
8,809,023	163,936 22	3,600		10,153	3,233,820	12,056,596
1,713,257	32,344 16				172,414	1,885,671
97,662	1,590 96					97,662
27,600	518 81				24,000	51,600
10,647,542	198,390 15	3,600		10,153	3,430,234	14,091,529
1,033,496½	19,492 92			5,074½	155,962	1,194,533
2,002,212	38,259 74			248,129	162,483	2,412,824
76,003	1,340 06					76,003
1,572,293	28,955 20	103,600		8,219	487,729	2,171,841
526,783	9,735 05		3,600		19,082	549,465
1,430,359	26,391 53			1,000	24,000	1,455,359
51,303,128½	950,654 18	7,674,784	398,551	470,720½	29,112,672	88,959,856

E. MIALl,
Commissioner.

APPENDIX A—Continued—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of M

Remaining in Warehouse from last year.	Placed in Warehouse.	Increase.	Received from other Divisions.	Imported.	Totals.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
22,814,793	43,363,025	427,642	1,997,313	49,538	68,652,311	On
4,108,155	7,774,237	186,178	1,134,566	4,178	13,207,314	Qu
203,250	.....	14,481	844,000	.....	1,061,731	Ne
215,810	282,900	3,194	1,769,940	.....	2,271,844	Ne
56,530	49,611	3,168	.....	.....	109,309	Pr
366,449	1,656,994	9,422	281,631	28,430	2,342,926	Me
29,605	78,493	.....	341,000	1,683,387	2,132,485	Br
27,794,592	53,205,260	644,085	6,368,450	1,765,533	89,777,920	...
26,745,732	36,771,200	477,161	2,962,149	52,060	67,008,302	On
4,332,039	8,195,445	145,999	1,416,410	1,636	14,091,529	Qu
109,708	.....	10,958	1,070,625	3,242	1,194,533	Ne
120,136	318,234	.....	1,966,000	8,454	2,412,824	Ne
25,809	13,282	912	36,000	.....	76,003	Pr
588,104	1,500,119	17,618	66,000	.....	2,171,841	Me
117,620	.....	.....	157,600	1,729,604	2,004,824	Br
32,039,148	46,798,280	652,648	7,674,784	1,794,996	88,959,856	...

1893.

Total duty collected, ex-warehouse and ex-manufactory \$1,001,655 02
do do on licenses 6,475 00

\$1,008,130 02

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

Returns for the years ended 30th June, 1893 and 1894.

CR.

Entered for Consumption at 1½ and 2 cents per lb.		Removed to other Divisions.	Exported.	Free, and written off by authority.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
34,673,148	693,462 96	6,139,450	307,078	786,903	26,745,732	68,652,311
8,875,275	177,505 50				4,332,039	13,207,314
952,023	19,040 46				109,708	1,061,731
1,874,044	37,480 88			277,664	120,136	2,271,844
83,500	1,670 00				25,809	109,309
1,525,822	30,516 44	229,000			588,104	2,342,926
2,014,865	40,297 30				117,620	2,132,485
49,998,677	999,973 54	6,368,450	307,078	1,064,567	32,039,148	89,777,920
34,014,440	628,089 53	7,567,584	394,951	198,145	24,833,182	67,008,302
10,647,542	198,390 15	3,600		10,153	3,430,234	14,091,529
1,033,496½	19,492 92			5,074½	155,962	1,194,533
2,002,212	38,259 74			248,129	162,483	2,412,824
76,003	1,340 06					76,003
1,572,293	28,955 20	103,600		8,219	487,729	2,171,841
1,957,142	36,126 58		3,600	1,000	43,082	2,004,824
51,303,128½	950,654 18	7,674,784	398,551	470,720½	29,112,672	88,959,856

E. MIALI,
Commissioner.

APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Malt Liquor manufactured, for the Year ended
June, 1894.

REVENUE DIVISIONS.	No. of Brewers.	License Fees.	Total quantity of Malt used for brewing.	Sugar, Syrup, &c., used.	Malt Liquor manufactured.	Malt Liquor exported and used by H.M. Army and Navy.
<i>Ontario.</i>		\$	Lbs.		Galls.	Galls.
Belleville.....	2	75	148,985		44,100	
Brantford.....	3	150	447,261		167,876	
Guelph.....	10	500	3,892,861		1,424,440	
Hamilton.....	3	150	2,370,440		969,067	
Kingston.....	2	100	296,078		95,125	
London.....	6	300	4,405,261		1,637,303	1,1
Ottawa.....	4	200	584,910		213,954	
Owen Sound.....	7	350	1,105,822		458,020	
Perth.....	1	50	23,830		6,300	
Peterborough.....	* 3	150	1,060,483		361,220	
Port Arthur.....	1	50	18,641		8,720	
Prescott.....	3	150	2,048,542		698,613	
St. Catharines.....	2	100	780,430		284,050	
Stratford.....	6	275	444,265		188,380	
Toronto.....	14	675	11,599,289		4,646,742	
Windsor.....	3	150	1,375,986		604,071	1
Totals.....	70	3,425	30,603,084		11,807,981	1,2
<i>Quebec.</i>						
Joliette.....	1	50	37,275		12,225	
Montreal.....	9	425	10,524,186		3,608,430	
Quebec.....	2	100	1,716,715		543,400	
Sherbrooke.....	1	50	133,662		43,250	
St. Hyacinthe.....	1	50	24,218		9,505	
Terrebonne.....	1	50	20,160		6,895	
Totals.....	15	725	12,456,216		4,223,705	
St. John, N.B.....	2	100	1,030,746		310,795	
Halifax, N.S.....	5	250	2,162,318		761,729	164,0
Charlottetown, P.E.I.....	1	50	75,732		24,100	
Winnipeg, Man.....	9	425	1,522,080		492,149	
Vancouver, B.C.....	12	600	577,900		228,485	3
Victoria, B.C.....	8	400	1,392,271	4,000	450,692	16,1
Grand Totals.....	122	5,975	49,820,347	4,000	18,299,636	†181,78

* One license fee paid in June, 1893.

† Exported 14,263½ galls.—Used by H. M. Army and Navy 167,522½ galls.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALI
Comm

ENDIX A—Continued—MALT LIQUOR.

11.—COMPARATIVE STATEMENT of Malt Liquor manufactured, for the Years ended 30th June, 1893 and 1894.

PROVINCES.	No. of Brewers.	License Fees.	Total quantity of Malt used for brewing.	Sugar, Syrup, &c., used.	Malt Liquor manufactured.	Malt Liquor exported and used by H.M. Army and Navy.	Duty Collected, including License Fees.
1893.		\$	Lbs.		Galls.	Galls.	\$ cts.
ario.....	73	3,650	29,318,167	2,953	11,145,882	12,240½	3,825 40
bec.....	16	800	11,573,911	30	3,800,524		830 00
Brunswick.....	2	100	976,495		280,045		100 00
a Scotia.....	5	250	2,006,343		711,220	182,212½	250 00
ce Edward Island.....	1	50	84,030		27,950		50 00
itoba.....	9	425	1,505,962		474,094		425 00
ish Columbia.....	19	925	2,111,881	3,400	735,641	16,692	1,148 30
Totals.....	125	6,200	47,576,788	6,383	17,175,356	211,145	6,628 70
1894.							
ario.....	* 70	3,425	30,603,084		11,807,981	1,263½	3,431 60
bec.....	15	725	12,456,216		4,223,705		725 00
Brunswick.....	2	100	1,030,746		310,795		100 00
a Scotia.....	5	250	2,162,318		761,729	164,000½	250 00
ce Edward Island.....	1	50	75,732		24,100		50 00
itoba.....	9	425	1,522,080		492,149		425 00
ish Columbia.....	20	1,000	1,970,171	4,000	679,177	16,522	1,143 60
Totals.....	122	5,975	49,820,347	4,000	18,299,636	181,785½	6,125 20

One of these licenses is for the year 1893-94.

One license fee paid in June, 1893.

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued—TOBACCO.

No. 12.—RETURN of M

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Leaf and other material actually used in the production of Tobacco made and excised.	TOBACCO MANUFACTURED.				At 25 cents per lb.	Paid Duty	Warehoused.	At \$1.50 M
	No.	Amount									
		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.					No.
Hamilton	1	75 00	1,152,129	1,150,985½	127,540½	1,023,445					
London	1	75 00	7,411	7,252½	2,543½	4,709½					
Toronto,	1	75 00	247,658	245,962½	49,755	196,207½					
Totals..	3	225 00	1,407,198	1,404,200½	179,838½	1,224,362					
Joliette	2	100 00	161,859								
Montreal	11	700 00	7,929,670	7,363,231½	369,330½	6,993,901½					70,43
Quebec	5	300 00	502,667	411,651	329,203	82,448					
Sorel	1	50 00	20,747								
Three Rivers....	1	25 00	5,542								
Totals.....	20	1,175 00	8,620,485	7,774,882½	698,533½	7,076,349½					70,43
Halifax	2	150 00	158,125	164,626	19,287	145,339					
Pictou	1	75 00	52,344	59,497	24,151	35,346					
Totals.....	3	225 00	210,469	224,123	43,438	180,685					
Charlottetown ...	2	150 00	180,191	183,506	68,049	115,457					
Grand Totals.	28	1,775 00	10,418,343	9,586,712½	989,859½	8,596,853½					70,43

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

the year ended 30th June, 1894.

are- used.	CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.						DUTY COLLECTED, INCLUDING LICENSE FEES.
	At 5 cents per lb.	Paid Duty	Ware- housed.	At 25 cents per lb.	Paid Duty.	Ware- housed.	At 18 cents per lb.	Paid Duty	Ware- housed.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	£ cts.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31,960 14
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	710 86
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,513 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,184 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,000 82
87,120	163,491	138,015½	25,475½	.....	.....	.....	.....	.....	.....	183,052 24
.....	115,882	115,882	.....	5,025	5,020	5	90,540	90,525	15	110,699 00
.....	16,783	16,783	.....	.....	.....	.....	151,440	151,440	.....	338 60
.....	20,883	5,772	15,111	.....	.....	.....	.....	.....	.....	302 10
.....	5,542	5,542	.....	.....	.....	.....	.....	.....	.....	.....
87,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	301,392 76
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,971 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,112 75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,084 50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,162 25
87,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	374,824 26

E. MIALL,
Commissioner.

APPENDIX A—Continued—TOBACCO.

No. 13.—COMPARATIVE STATEMENT of

PROVINCES.	LICENSES.		Total weight of Raw Leaf and other materials actually used in the production of tobacco, made and excised.	TOBACCO MANUFACTURED.				A \$1.50
	No.	Amount		At 25 cents per lb.	Paid Duty.	Ware- housed.		
1893.		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.		No.
Ontario	3	225 00	2,637,884	1,547,519	211,264	7,336,255		
Quebec	20	1,250 00	8,766,868½	7,826,813½	753,828½	1,071,985	47,74	
Nova Scotia	3	225 00	171,565	181,342½	38,139½	143,203		
P. E. Island	2	150 00	179,698	179,271	79,096	100,175		
Total	28	1,850 00	11,756,015½	9,733,946	1,082,328	8,651,618	47,74	
1894.								
Ontario	3	225 00	1,407,198	1,404,200½	179,838½	1,224,362		
Quebec	20	1,175 00	8,620,485	7,774,882½	698,533½	7,076,349½	70,43	
Nova Scotia	3	225 00	210,469	224,123	43,438	180,685		
P. E. Island	2	150 00	180,191	183,506	68,049	115,457		
Total	28	1,775 00	10,418,343	9,586,712½	989,859½	8,596,853½	70,43	

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

the years ended 30th June, 1893 and 1894.

	CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.						DUTY COLLECTED, INCLUDING LICENSE FEES.
	At 5 cents per lb.	Paid Duty.	Warehoused.	At 25 cents per lb.	Paid Duty.	Warehoused.	At 18 cents per lb.	Paid Duty.	Warehoused.	
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
7,500	387,391	330,501½	56,889½	5,325	5,325		248,295	246,295	2,000	53,040 93 300,274 51 9,759 88 19,924 00
7,500	387,391	330,501½	56,889½	5,325	5,325		248,295	246,295	2,000	382,999 32
7,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	45,184 75 301,392 76 11,084 50 17,162 25
7,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	374,824 26

E. MIALL,
Commissioner.

for the Years ended 30th June, 1893 and 1894.

WAREHOUSED FOR DUTY.			EX-WAREHOUSED FOR REMOVAL TO OTHER DIVISIONS.		EX-WAREHOUSED FOR EXPORTATION.				WRITTEN OFF BY AUTHORITY.
Cigarettes, at \$1.50 per M.	Canadian Tobacco, at 5c. per lb.	Duty.	Tobacco.	Canadian Tobacco.	Exported.			Ship's Stores Tobacco.	Tobacco.
No.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	Lbs.
318,000	104,525	744,215 55	769,206	17,882½	20,150				
		731,842 56	4,031,560		339,899	6,630,000			
	1,559	143,208 67	126		1,053				
		188,954 35	14,392½		27,089½			1,319	
		26,694 00	228						
		164,638 76	2,842		80				
		59,252 76	12,051					25	
318,000	106,084	2,058,806 65	4,830,405½	17,882½	388,271½	6,630,000		1,344	
		746,145 75	642,163		10,680				2,218
392,940	20,842½	760,398 45	3,978,178	12,856½	207,666½	10,283,180	20		472
		131,151 55							
		179,239 25	11,593		37,227			1,053½	
		28,239 25			216				
		164,362 61	4,718						
		59,825 17	18,977½		70			5,048	
392,940	20,842½	2,069,362 03	4,655,629½	12,856½	255,859½	10,283,180	20	6,101½	2,690

TAKEN FOR RE-WORKING.		REMAINING IN WAREHOUSE.			TOTAL WEIGHTS ACCOUNTED FOR.			
Tobacco.	Canadian To- bacco.	Tobacco.	Cigarettes.	Canadian To- bacco.	Tobacco.	Cigarettes.	Snuff.	Canadian To- bacco.
Lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.
91,929½		586,178½			4,444,325½			
9,859	10,970½	946,103	254,000	9,467½	8,170,178	17,502,000		142,845½
		44,528½			618,542			
1,926		137,128½			937,360½			1,559
116		13,058			120,178			
		83,251			744,728			
		45,405			294,492			
		19,719½			19,719½			
103,830½	10,970½	1,875,371½	254,000	9,467½	15,349,523½	17,502,000		144,404½
34,997½		590,951½			4,265,592½			
10,850	1,640	1,043,593½	5,265,000	27,571½	8,214,026½	26,241,120	20	62,910½
		37,053			561,659			
		107,462			874,292			
252		15,090			128,515			
		77,910½			740,079			
		60,855½			324,251½			
		19,719½			19,719½			
46,099½	1,640	1,952,635½	5,265,000	27,571½	15,128,135½	26,241,120	20	62,910½

E. MIALL,
Commissioner.

Remaining in Warehouse last year.	Placed in Warehouse.	Placed in Ware-houses from other Divisions.	Total Weights to be accounted for.	INLAND REVENUE DIVISIONS.		Ex-Warehoused being Deficiencies on Samples, &c.		Ex-Warehoused for Removal to other Divisions	Ex-Warehoused for Exportation.	Written off by authority.	Taken for Horticultural purposes.	Ex-Warehoused for Manufactory.	Taken for Re-working.	Remaining in Warehouse.	Total Weights accounted for.
				1894.	Quant-ity.	\$ cts.	Duty.								
Lbs.	Lbs.	Lbs.	Lbs.	1894.	Lbs.			Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
3,147	3,147	3,147	3,147	Belleville	..	..	..	2,936	218	..	859	2,288	..	..	3,147
5,651	5,651	5,651	10,690	Brantford	..	..	..	293	460	..	..	5,890	..	1,706	10,690
663	13,358	13,358	16,158	Guelph	..	..	..	963	..	..	..	15,495	..	..	16,158
2,137	1,708,381	3,014	1,711,395	Hamilton	..	..	..	1,738	151,481	..	..	1,542,230	..	..	1,711,395
1,166	1,532	15,610	18,308	Kings-ton	..	..	..	2,831	..	..	..	15,474	..	..	18,308
359	98,852	9,070	108,281	London	..	..	..	8,374	65,969	..	..	30,639	..	3,357	108,281
1,954	1,800	1,496	11,250	Ottawa	..	..	..	2,432	..	..	2,541	6,277	..	..	11,250
..	..	396	396	Owen Sound	..	..	..	..	..	..	..	396	..	..	396
..	2,874	12,288	15,162	Perth	..	..	..	2,874	..	..	..	11,871	..	417	15,162
358	392	3,095	3,845	Peterborough	..	..	..	392	..	..	..	3,453	..	..	3,845
..	6,394	12,690	19,284	Prescott	..	..	..	5,687	..	..	..	13,597	..	..	19,284
..	17,604	597	18,201	St. Catharines	..	..	..	2,492	15,112	..	..	597	..	..	18,201
..	606	..	606	Stratford	..	..	..	606	..	..	..	..	..	..	606
..	26,582	4,052	30,634	Toronto	..	..	..	1,699	24,384	..	..	4,551	..	..	30,634
..	3,219	1,108	4,327	Windsor	..	..	..	1,692	2,617	..	..	1,108	..	..	4,327
5,374	1,880,738	84,972	1,971,684	Ontario	..	..	..	32,889	260,181	..	3,400	1,653,806	..	21,408	1,971,684
240	7,825	..	8,065	Joliette	..	..	..	7,825	..	..	..	..	..	240	8,065
760,750	1,280,720	37,881	2,079,351	Montreal	..	..	52 20	186,942	490,158	81	..	758,450	..	643,546	2,079,351
1,153	1,564	64,979	67,696	Quebec	..	..	..	190	1,564	..	..	65,794	..	148	67,696
..	12,956	15,011	27,967	Sherbrooke	..	..	..	3,390	9,566	..	..	15,011	..	..	27,967
..	1,825	475	475	St. Hyacinthe	..	..	..	..	..	..	475	..	..	..	475
..	..	3,824	5,649	St. Johns	..	..	..	1,825	..	..	..	3,824	..	..	5,649
..	..	8,095	8,291	Three Rivers	..	..	..	196	..	..	..	7,781	..	314	8,291
762,143	1,305,086	130,265	2,197,494	Quebec	..	..	52 20	200,368	501,288	81	475	850,860	..	644,248	2,197,494
..	7,190	8,433	15,623	St. John, N.B.	..	..	..	436	2,791	..	..	12,396	..	..	15,623
..	..	2,373	3,193	Halifax, N.S.	..	..	..	820	..	..	..	2,373	..	..	3,193
..	6,436	9,843	16,279	.. Winnipeg	..	..	..	5,803	..	..	..	10,476	..	..	16,279

APPENDIX A—Continued—RAW LEAF TOBACCO, &c.—Concluded.

No. 16.—COMPARATIVE STATEMENT for the Years ending 30th June, 1893 and 1894.

[illegible]

APPENDIX A—Continued—CANADA TWIST TOBACCO.

17.—STATEMENT of Revenue collected from Canada Twist Tobacco for the year ended June 30th, 1894.

INLAND REVENUE DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per lb.	Duty collected including Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Ottawa.....	2	4	360	22 00
Windsor.....	1	2	355	19 75
Total	3	6	715	41 75
Montreal.....	35	51	25,307	1,316 35
St. John's.....	63	122	40,233	2,133 65
Quebec.....	1	2		2 00
Moncton.....	66	132	21,855	1,224 75
Total.....	165	307	87,395	4,676 75
Grand Total.....	168	313	88,110	4,718 50

COMPARATIVE STATEMENT for years ended 30th June, 1893 and 1894.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per lb.	Duty Collected including Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1893.....	Ontario	3	6	1,310½	71 53
	Quebec.....	81	156	77,117	4,011 85
	Total	84	162	78,427½	4,083 38
1894.....	Ontario	3	6	715	41 75
	Quebec.....	165	307	87,395	4,676 75
	Total	168	313	88,110	4,718 50

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued—CIGARS.

No. 18.—RETURN of Ma

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Raw Leaf and other material actually used in production	Deficiencies paying duty.	Cr T Produce
	No.	Amount.			
<i>Ontario.</i>		\$ cts.	Lbs.	No.	No.
Bellefonte.....	1	75 00	2,117		
Brantford.....	8	562 50	52,331		
Guelph.....	10	675 00	56,985		3,
Hamilton.....	14	1,050 00	71,571	21,784	1,
Kingston.....	3	225 00	48,738		1,
London.....	15	1,087 50	384,788		
Ottawa.....	3	187 50	6,538		
Owen Sound.....	3	187 50	7,120		
Perth.....	*		9,305		
Peterborough.....	1	75 00	3,545		
Prescott.....	3	225 00	19,005		
St. Catharines.....	5	337 50	29,164		
Stratford.....	2	150 00	23,751	390	
Toronto.....	15	1,087 50	100,336		1,
Windsor.....	4	262 50	25,471		
Total.....	87	6,187 50	840,765½	22,174	6,
<i>Quebec.</i>					
Montreal.....	35	2,587 50	937,385½	18,309	12,
Quebec.....	4	337 50	33,128	1,190	
Sherbrooke.....	3	200 00	68,990½		
St. Johns.....	1	75 00	61,345		
Three Rivers.....	3	162 50	15,675		
Total.....	46	3,362 50	1,116,523½	19,499	12,
St. John, N.B.....	2	150 00	39,505		
Halifax, N.S.....	2	150 00	11,253		
Winnipeg.....	3	225 00	32,881		
Vancouver.....	6	450 00	15,587	400	
Victoria.....	11	825 00	27,727	2,550	
Grand Total.....	157	11,350 00	2,084,242½	44,623	19,5

* Paid in June, 1893.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

The Year ended 30th June, 1894.

CIGARS AT \$6 PER THOUSAND.			Free and Written off by Authority.	CANADIAN CIGARS AT \$3 PER THOUSAND.			Total Duty collected, including License Fees.
Produced.	Paid Duty.	Warehoused.		Produced.	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.
116,950	116,950						776 70
261,450	1,786,300	1,475,150					11,280 30
600,375	1,789,400	1,810,975					11,432 40
155,855	2,227,430	1,928,425					14,552 30
109,675	1,301,425	1,608,250					8,045 10
070,165	13,494,950	9,575,215					82,057 20
451,160	183,935	267,225					1,291 11
416,850	416,850						2,688 60
524,485	249,710	274,775					1,498 26
221,850	221,850						1,406 10
083,500	711,350	372,150					4,493 10
707,975	1,152,875	555,100					7,254 75
175,500	965,600	209,900					5,945 94
823,110	2,913,210	2,909,900					18,573 90
464,165	789,990	674,175					5,002 44
183,065	28,321,825	21,861,240					176,298 20
512,275	27,125,330	25,386,945					165,539 21
858,760	1,388,385	470,175					8,676 15
419,995	1,588,685	1,831,310		764,090	563,240	200,850	11,421 83
638,315	2,609,295	1,029,020					15,730 77
572,710	219,685	353,025		386,150	386,150		2,639 06
2,002,055	32,931,580	29,070,475		1,150,240	949,390	200,850	204,007 02
2,291,165	1,216,130	1,075,035					7,446 78
572,550	200,600	371,950					1,353 60
1,733,700	192,125	1,541,575					1,377 75
854,250	{ +3,000 }	18,900					5,446 50
1,538,600	832,350						
	1,332,025	205,700	875				8,832 45
9,175,385	+3,000 65,026,635	54,144,875	875	1,150,240	949,390	200,850	404,762 30

† Destroyed by fire.

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGARS.

No. 19.—COMPARATIVE STATEMENT OF

PROVINCES.	LICENSES.		Total weight of Leaf and other material actually used in production	Deficiencies. Paying Duty.
	No.	Amount.		
1893.		\$ cts.	Lbs.	No.
Ontario.....	83	6,075 00	773,149	*450 4,881
Quebec.....	40	2,875 00	1,087,315	21,278
New Brunswick.....	2	150 00	32,421	
Nova Scotia.....	3	187 50	12,603	
Manitoba.....	3	225 00	28,826	2,300
British Columbia.....	15	1,125 00	53,789	1,856
Totals.....	146	10,637 50	1,988,103	*450 30,309
1894.				
Ontario.....	87	6,187 50	840,765	22,174
Quebec.....	46	3,362 50	1,116,523	19,499
New Brunswick.....	2	150 00	39,505	
Nova Scotia.....	2	150 00	11,253	
Manitoba.....	3	225 00	32,881	
British Columbia.....	17	1,275 00	43,314	2,950
Totals.....	157	11,350 00	2,084,242	44,623

*At \$7 per thousand.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

Years ended 30th June, 1893 and 1894.

CIGARS AT \$6 PER THOUSAND.				CANADIAN CIGARS AT \$3 PER THOUSAND.			Total Duty collected, including Fees.
Produced.	Paid Duty.	Warehoused.	Written off by Authority	Produced.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.
279,445	29,410,405	17,869,040	.....	.....	.....	.....	182,630 76
221,445	30,095,530	28,068,285	57,630	2,007,540	1,928,680	78,860	189,367 14
352,025	1,136,100	715,925	.....	.....	.....	.....	6,966 60
321,360	125,480	495,880	.....	.....	.....	.....	940 38
527,250	260,075	1,267,175	.....	.....	.....	.....	1,799 25
321,975	2,488,425	333,550	.....	.....	.....	.....	16,066 65
323,500	63,516,015	48,749,855	57,630	2,007,540	1,928,680	78,860	397,770 78
183,065	28,321,825	21,861,240	.....	.....	.....	.....	176,298 20
002,055	32,931,580	29,070,475	.....	1,150,240	949,390	200,850	204,007 02
291,165	1,216,130	1,075,035	.....	.....	.....	.....	7,446 78
572,550	200,600	371,950	.....	.....	.....	.....	1,353 60
733,700	192,125	1,541,575	.....	.....	.....	.....	1,377 75
392,850	*3,000 (2,164,375)	224,600	875	.....	.....	.....	14,278 95
175,385	*3,000 65,026,635	54,144,875	875	1,150,240	949,390	200,850	404,762 30

*Destroyed by fire.

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGAR WAREHOUSE ACCOUNTS.

Dr.

No. 20.—RETURN FOR

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		Placed in Warehouse from other Divisions.	Imported.	TOTAL NUMBER TO BE ACCOUNTED FOR.		INLAND REVENUE DEPARTMENT.
Foreign.	Canadian.	Foreign.	Canadian.			Foreign.	Canadian.	
No.	No.	No.	No.	No.	No.	No.	No.	
255,400		1,475,150				1,730,550		Bras.
135,600		1,810,975				1,946,575		Gu.
464,925		1,928,425				2,393,350		Har.
501,600		1,808,250				2,309,850		Kin.
1,804,200		9,575,215				11,379,415		Lon.
68,050		267,225				335,275		Ott.
138,600				403,000		541,600		Ow.
		274,775				274,775		Per.
46,300		372,150				418,450		Pre.
127,650		555,100		40,000		722,750		St.
31,100		209,900				241,000		Str.
1,523,650		2,909,900		40,050		4,473,600		Tor.
196,100		674,175				870,275		Win.
5,293,175		21,861,240		483,050		27,637,465		
5,552,380		25,386,945		40,000	8,000	30,987,325		Mo.
182,795		470,175		10,000		662,970		Que.
358,175	3,050	1,831,310	200,850			2,189,485	203,900	She.
410,350		1,029,020				1,439,370		St.
60,250		353,025				413,275		Th.
6,563,950	3,050	29,070,475	200,850	50,600	8,000	35,692,425	203,900	
801,225		1,075,035		8,000		1,884,260		St.
253,925		371,950				625,875		Hal.
179,975		1,541,575				1,721,550		Win.
10,000		18,900		100,000		128,900		Vancouver.
101,400		205,700				307,100		Victoria.
13,203,650	3,050	54,144,875	200,850	641,050	8,000	67,997,575	203,900	

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

30th June, 1894.

WAREHOUSED FOR EXCISE DUTY.			EX-WAREHOUSED FOR REMOVAL TO OTHER DIVISIONS.		Ex-Warehoused for Exportation.	REMAINING IN WAREHOUSE.		TOTAL NUMBER ACCOUNTED FOR.	
M.	At \$3 per M.	Duty.	Foreign.	Canadian.		Foreign.	Canadian.	Foreign.	Canadian.
	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.
25		8,101 95				380,225		1,730,550	
75		8,723 85	50,000			442,600		1,946,575	
25		10,759 95	16,000		7,000	583,025		2,393,350	
50		10,398 30				576,800		2,309,850	
95		53,128 17	66,000		1,500	2,457,220		11,379,415	
15		1,551 69				76,660		335,275	
50		2,135 10	20,000			165,750		541,600	
75		821 25				137,900		274,775	
00		1,793 40				119,550		418,450	
00		2,994 60	50			223,600		722,750	
00		1,014 00				72,000		241,000	
75		20,269 65	10,000			1,085,325		4,473,600	
25		3,275 10				324,425		870,275	
335		124,967 01	156,050		8,500	6,645,080		27,637,465	
505		134,655 03	415,000		356,325	7,773,496		30,987,325	
565		2,853 39	10,000			177,405		662,970	
435	203,900	10,196 31	20,000		50,000	522,050		2,189,485	203,900
370		5,120 22	40,000			546,000		1,439,370	
375		1,449 45				171,700		413,275	
450	203,900	154,274 40	485,000		406,325	9,190,650		35,692,425	203,900
760		3,886 56			74,000	1,162,500		1,884,260	
500		2,769 00				164,375		625,875	
025		7,932 15				399,525		1,721,550	
250		241 50				88,650		128,900	
300		1,701 60				23,500		307,100	
420	203,900	295,772 22	641,050		488,825	17,674,280		67,997,575	203,900

E. MIALL,
Commissioner.

APPENDIX A—*Continued*—CIGAR WAREHOUSE ACCO

DR.

No. 21.—COMPARATIVE STAT

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		Placed in Warehouse from other Divisions.	Imported.	TOTAL NUMBER TO BE ACCOUNTED FOR.	
Foreign.	Canadian.	Foreign.	Canadian.			Foreign.	Canadian.
No.	No.	No.	No.	No.	No.	No.	No.
3,861,855		17,869,040		994,450		22,725,345	
8,553,370	126,990	28,068,285	78,860	133,375	10,000	36,765,030	205,850
1,090,450		715,925		20,000		1,826,375	
337,480		495,880				833,360	
84,875		1,207,175				1,352,050	
128,150		333,550		100,000		561,700	
14,056,180	126,990	48,749,855	78,860	1,247,825	10,000	64,063,860	205,850
5,293,175		21,861,240		483,050		27,637,465	
6,563,950	3,050	29,070,475	200,850	50,000	8,000	35,692,425	203,900
801,225		1,075,035		8,000		1,884,260	
253,925		371,950				625,875	
179,975		1,541,575				1,721,550	
111,400		224,600		100,000		436,000	
13,203,650	3,050	54,144,875	200,850	641,050	8,000	67,997,575	203,900

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

ended 30th June, 1893 and 1894.

CR.

WAREHOUSED FOR DUTY.			Ex-warehoused for Removal to other Divisions.	Ex-warehoused for Exportation.	Free.	REMAINING IN WAREHOUSE.		TOTAL NUMBER ACCOUNTED FOR.	
No.	Canadian, at \$3 per M.	Duty.				Foreign.	Canadian.	Foreign.	Canadian.
No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.	No.
2,020	.....	104,052 12	81,200	5,000	3,950	5,293,175	.....	22,725,345	.....
5,825	202,800	171,643 35	1,166,625	437,810	90,820	6,563,950	3,050	36,765,030	205,850
3,150	.....	5,598 90	.....	92,000	.....	801,225	.....	1,826,275	.....
7,735	.....	3,466 41	.....	1,700	.....	253,925	.....	853,360	.....
2,075	.....	7,032 45	.....	.....	.....	179,975	.....	1,352,050	.....
0,300	.....	2,701 80	.....	.....	.....	111,400	.....	561,700	.....
1,105	202,800	294,495 03	1,247,825	536,510	94,770	13,203,650	3,050	64,063,860	205,850
7,835	.....	124,967 01	156,050	8,500	.....	6,645,080	.....	27,637,465	.....
0,450	203,900	154,274 40	485,000	406,325	.....	9,190,650	.....	35,692,425	203,900
7,760	.....	3,886 56	.....	74,000	.....	1,162,500	.....	1,884,260	.....
1,500	.....	2,769 00	.....	.....	.....	164,375	.....	625,875	.....
2,025	.....	7,932 15	.....	.....	.....	399,525	.....	1,721,550	.....
3,850	.....	1,943 10	.....	.....	.....	112,150	.....	436,000	.....
3,420	203,900	295,772 22	641,050	488,825	.....	17,674,280	.....	67,997,575	203,900

1893.

1894.

Total duty collected, Ex-factory and Ex-warehouse, including licenses.. \$692,265 81 \$700,534 52E. MIALL,
Commissioner.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM
 No. 22.—RETURN OF FEES for the inspection of Petroleum for the
 30th June, 1894.

DIVISIONS.	PACKAGES.					
	At 10 cts.		At 5 cts.		At 2½ cts.	
	Can- adian.	Im- ported.	Can- adian.	Im- ported.	Can- adian.	Im- ported.
Belleville.....	1,006	753				
Brantford.....		45				
Cornwall.....		123				
Guelph.....		1				
Hamilton.....	7,984	3,923				
Kingston.....	15,011	2,266				
London.....	109,384	3,552	12		48,764	
Ottawa.....	16,626	4,517				
Owen Sound.....		7				
Perth.....	876	1,165				
Peterborough.....	5,284	2,498				
Port Arthur.....	1,100	263				196
Prescott.....	834	487		2		
St. Catharines.....	1,457					
Stratford.....	2,417	510			2,430	
Toronto.....	35,896	20,618				
Windsor.....		2,195		21		
Ontario.....	197,875	42,923	12	23	51,390	
Montreal.....	42,408	21,500		300		8
Quebec.....	44	451				
Three Rivers.....	474	583				
Quebec.....	42,926	22,594		300		8
St. John, N.B.....	8,200	26,677		9		
Cape Breton.....		49				
Halifax.....	970	12,792		4,515		
Pictou.....		1,059				
Nova Scotia.....	970	13,900		4,515		
Charlottetown, P. E. I.....		3,700				
Winnipeg, Man.....	1,629	9,856				6,0
Vancouver.....	1,099					40,9
Victoria.....	612					50,9
British Columbia.....	1,711					90,9
Totals.....	251,600	121,301	12	4,847	51,390	98,0

INLAND REVENUE DEPARTMENT,
 OTTAWA, 20th September, 1894.

E. MIALl,
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ENDIX A—Continued—INSPECTION OF PETROLEUM.

COMPARATIVE STATEMENT for the Years ended 30th June, 1893 and 1894.

YEARS.	PROVINCES.	PACKAGES.				FEES COLLECTED.
		At 30 cts.	At 10 cts.	At 5 cts.	At 2½ cts.	
						\$ cts.
	Ontario	25,255	193,887	335	44,548	28,295 62
	Quebec	16,651	46,711	.....	.....	9,666 40
	New Brunswick .....	.....	6,845	.....	.....	684 50
	Manitoba	8,245	.....	13,036	.....	3,125 30
	British Columbia	639	.....	87,591	.....	4,571 25
	Totals	50,790	249,443	100,962	44,548	46,343 07
	Ontario .....	.....	240,798	35	51,458	25,368 42
	Quebec .....	.....	65,460	300	868	6,582 71
	New Brunswick .....	.....	34,877	9	71	3,490 03
	Nova Scotia .....	.....	14,870	4,515	20	1,713 25
	Prince Edward Island .....	.....	3,700	.....	.....	370 00
	Manitoba .....	.....	11,485	.....	6,000	1,298 50
	British Columbia .....	.....	1,711	.....	90,995	2,445 98
	Totals .....	.....	372,901	4,859	149,412	41,268 89

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 23.—Return of Manufactures for the Year ended 30th June, 1894.

REVENUE DIVISIONS.	Number of Licenses.	MATERIALS USED.			PRODUCTS OF MANUFACTURES.		Duty Collected on Vinegar Ex-Manufactury.		ENTERED FOR WAREHOUSE.		Total Duties collected including License Fees.
		Proof Spirits.	Beer, Wine and Cider.	Other Materials.	Vinegar at 4, 6 and 8 cts. per Gallon.	Crude Fulminate.	Galls.	\$ cts.	Vinegar.	Crude Fulminate.	
		Galls.	Galls.	Galls.	Galls.	Lbs.			Galls.	Lbs.	\$ cts.
Hamilton	2	100	328 55	.....	125,380 67	.....	18,076 90	830 42	106,703 77	.....	930 42
Kingston.	1	50	183 02	.....	38,581 83	.....	25,527 53	1,180 67	13,054 30	.....	1,230 67
Prescott.	1	300	*145,534	.....	.....	18,500	.....	.....	.....	18,500	300 00
Toronto.	4	200	+14,585	169 50	311,241 23	.....	311,241 23	15,241 49	.....	.....	15,441 49
Windsor	1	50	1,835 20	28,000	.....	.....	.....	66 80	.....	.....	116 80
Montreal.	5	225	363 00	.....	227,729 05	.....	208,893 46	10,150 56	18,835 59	.....	10,384 56
Quebec.	1	50	*60,774	.....	59,165 51	.....	53,771 43	2,662 93	3,394 08	.....	2,712 93
Sherbrooke.	1	300	+7,625	.....	.....	9,058	.....	.....	.....	9,058	300 00
Sorel.	1	25	408 21	.....	450 05	.....	450 05	32 63	.....	.....	57 63
Terrebonne.	1	50	4,291 32	.....	.....	.....	.....	.....	.....	.....	50 00
Totals	18	1,350	4,235 87 +206,308 +22,210	169 50 28,000	762,548 34	27,648	620,560 60	30,174 50	141,987 74	27,648	31,524 50

*Lbs. of nitric acid. †Lbs. of mercury. ‡Lbs. of malt.

Spirits used in the manufacture of vinegar 151,680 23 galls.
do do crude fulminate. 44,800 12 do

PROVINCES.	Number of Licenses.	MATERIALS USED.				PRODUCTS OF MANUFACTURES.		Duty Collected on Vinegar Ex-Manufactory.		ENTERED FOR WAREHOUSE.		Assessment.	Total Duties collected, including License Fees.
		Proof Spirits.	Beer, Wine and Cider.	Vinegar.	Other Materials.	Vinegar.	Crude Fulminate.	Galls.	cts.	Vinegar.	Crude Fulminate.		
1893.													
Ontario.....	9 700	146,982.30	2,000.20	54.09	{ *234.067 +24.040 }	Galls.	Lbs.	409,762.53	16,390.49	136,162.28	30,873	cts.	17,090.49
Quebec.....	6 400	85,191.81	1,639.20	.....	{ *120.899 +14.810 }	Galls.	Lbs.	287,060.79	10,282.36	59,244.93	17,571	cts.	10,882.36
New Brunswick.	1 50	139.50	.....	.....	.....	705.47	.....	705.47	28.22	.....	.....	26.96	105.18
Totals.	161150	232,313.70	3,639.40	54.09	{ *354.966 +38.850 }	862,936.00	48,444	667,528.79	26,701.07	195,407.21	48,444	26.96	27,878.03
1894.													
Ontario.....	9 700	117,959.83	2,023.67	.....	{ *145.534 +14.585 +8.000 }	475,203.73	18,590	355,445.66	17,319.38	119,758.07	18,590	cts.	18,019.38
Quebec.....	9 650	78,529.52	2,212.20	.....	{ *60.774 +7.625 }	287,844.61	9,058	285,114.94	12,855.12	22,229.67	9,058	cts.	13,505.12
Totals.....	181350	196,489.35	4,235.87	.....	{ *206.308 +22.210 +8.000 }	762,548.34	27,648	620,560.60	30,174.50	141,987.74	27,648	cts.	31,524.50

* Nitric Acid. + Mercury. † Malt.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.E. MIALI,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 25.—STATEMENT showing the Transactions in Vinegar, in the bonded Manufactories, in the Dominion of Canada, during the Year ended 30th June, 1894.

On hand, 1st July, 1893.	Manufactured during the year.	Brought in.	Totals.	DIVISIONS.	Removed from Factory.	On hand, 30th June, 1894.	Totals.
Galls.	Galls.	Galls.	Galls.		Galls.	Galls.	Galls.
52,143.38	125,380.67	5,111.48	182,635.53	Hamilton	112,997.83	69,637.70	182,635.53
11,295.73	38,581.83	.....	49,877.56	Kingston	39,184.77	10,692.79	49,877.56
.....	311,241.23	.....	311,241.23	Toronto	311,241.23	.....	311,241.23
23,461.55	227,729.06	13,744.70	264,935.30	Montreal	243,527.08	21,408.22	264,935.30
.....	59,165.51	.....	59,165.51	Quebec	55,771.43	3,394.08	59,165.51
.....	450.06	.....	450.06	Sorel	217.64	232.41	450.06
86,900.66	762,548.34	18,856.18	868,305.18	..Totals	762,939.98	105,365.20	868,305.18

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALI,
Commissioner.

No. 26.—WAREHOUSE Return for the Year ended 30th June, 1894.

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		TOTALS.		DIVISIONS.	ENTERED FOR CONSUMPTION.		EXPORTED.		REMAINING IN WAREHOUSE.	TOTALS.	
Vinegar.	Crude Fulminate.	Vinegar.	Crude Fulminate.	Vinegar.	Crude Fulminate.		Vinegar.	Duty.	Vinegar.	Crude Fulminate.		Vinegar.	Crude Fulminate.
Galls.	Lbs.	Galls.	Lbs.	Galls.	Lbs.	Hamilton	Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
49,926 84	.....	106,703 77	.....	156,630 61	.....	.....	120,521 36	4,953 68	.....	.....	36,109 25	156,630 61	.....
9,515 17	.....	13,064 30	.....	22,569 47	.....	Kingston	13,234 05	563 71	.....	.....	9,275 42	22,569 47	.....
.....	.....	.....	18,590	.....	18,590	Prescott	.....	.....	.....	18,590	.....	.....	18,590
7,372 29	.....	18,835 59	.....	26,207 88	.....	Montreal	11,806 89	649 57	79 14	.....	14,322 85	26,207 88	.....
.....	.....	3,394 06	.....	3,394 06	.....	Quebec	.....	.....	.....	.....	3,394 06	3,394 06	.....
.....	7,208	.....	9,058	.....	16,266	Sherbrooke	.....	.....	.....	16,266	.....	.....	16,266
66,814 30	7,208	141,987 74	27,648	208,802 04	34,856	Totals	145,021 30	6,166 96	79 14	34,856	63,101 00	208,802 04	34,856

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE Warehouse Return for the Years ended 30th June, 1893 and 1894.

REMAINING IN WAREHOUSE FROM LAST YEAR.	PLACED IN WAREHOUSE.		TOTALS.		PROVINCES.	ENTERED FOR CONSUMPTION.		EXPORTED.		REMAINING IN WAREHOUSE.		TOTALS.	
	Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.		Vinegar.	Duty. \$ cts.	Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.
	Gallons.	Lbs.	Gallons.	Lbs.	1893.	Gallons.		Gallons.	Lbs.	Gallons.	Lbs.	Gallons.	Lbs.
47,004 38	136,162 28	30,873	183,766 66	30,873	Ontario.	124,324 65	4,972 96		30,873	59,442 01		183,766 66	30,873
28,298 93	59,244 93	17,571	87,543 86	17,571	Quebec.	79,980 37	3,199 22	191 20	10,363	7,372 29	7,208	87,543 86	17,571
75,903 31	195,407 21	48,444	271,310 52	48,444	Totals.	204,305 02	8,172 18	191 20	41,236	66,814 30	7,208	271,310 52	48,444
					1894.								
59,442 01	119,758 07	18,590	179,200 08	18,590	Ontario.	133,815 41	5,517 39		18,590	45,384 67		179,200 08	18,590
7,372 29	22,229 67	9,058	29,601 96	16,266	Quebec.	11,805 89	649 57	79 14	16,266	17,716 93		29,601 96	16,266
66,814 30	141,987 74	27,648	208,802 04	34,856	Totals.	145,621 30	6,166 96	79 14	34,856	63,101 60		208,802 04	34,856
<div> <div>1893.</div> <div>1894.</div> </div> <div> Total duty collected, ex-Manufactory and ex-Warehouse. \$34,900 21 do on Licences. 1,150 00 </div>													

APPENDIX A—Continued—METHYLATED SPIRITS.

28 (A).—STATEMENT showing quantity of Raw Material on hand at beginning and end of year, and brought in and used during the Year 1893-94.

Names of Articles.	Stock on hand, 1st July, 1893.	Brought in during the year.	Total to be accounted for.	Used in manufacture of Methylated Spirits.	Sold or Loss by Leakage.	Stock on hand, 30th June, 1894.	Total accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol.....	4,089·86	92,120·74	96,210·60	93,351·62	20·13	2,838·85	96,210·60
Wood naphtha.	1,037·81	41,707·80	42,745·61	37,727·68	87·95	9,929·98	42,745·61

(B).—STATEMENT showing quantity of Raw Material used and Methylated Spirits produced therefrom.

Alcohol used, Statement (A.)	Wood Naphtha used, Statement (A.)	Methylated Spirits used, Statement (C.)	Total to be accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total accounted for.
Pr'f galls.	Pr's galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
93,351·62	32,727·68	.....	126,079·30	125,057·49	1,021·81	·81	126,079·30

(C).—STATEMENT showing quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand.	Manufactured as above, Statement (B).	Brought in.	Total to be accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in manufacture of Methylated Spirits.	Stock on hand.	Total accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
2,242·55	125,057·49	.....	127,300·04	123,443·56	.....	.....	3,856·48	127,300·04

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued.

No. 29.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers at the Port of Quebec, during the Year ended 30th June, 1894.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons Standard.	Rates.			Cullers' Fees.	Total accrued.
				Office Fees.	Cullers' Fees.	Total Fees.		
			Tons. Pts.	Cts.	Cts.	Cts.	\$ cts.	\$ cts.
49,611	Waney white pine	Stringed	73,596·04					
4,704	do ash	do	3,203·00					
2,081	do birch	do	1,118·03					
128	do maple	do	166·24					
140	do whitewood	do	187·04					
8	do walnut	do	6·13					
56	do cherry	do	20·36					
2	do butternut	do	1·11					
1	do oak	do	1·26					
406	do hickory	do	421·00					
			78,702·01	7½			5,902 65	5,902 65
33,097	White pine	Measured	36,608·16	5			1,830 42	1,830 42
7,461	Red pine	do	7,482·13					
20,227	Oak	do	33,172·23					
9,701	Elm	do	11,989·26					

Deduct for fractions.....					11,448 10 0 64	11,448 10 0 64
Total.....					11,447 46	11,447 46

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX A—Continued.

No. 30.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Ports of Montreal, Lachine and Sorel, during the Year ended 30th June, 1894.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons, Standard.	Rate.	Office Fees.	Cullers' Fees.	Total accrued.
			Tons. Pts.	Cents.	\$ cts.	\$ cts.	\$ cts.
2,493	Square pine.	Measured.	1,677 22				
1,027	Flat pine.	do.	1,060 22				
2,000	Round pine.	do.	1,330 23				
			4,068 27	5			203 44
2,492	Flat tamarack.	do.	1,169 27				
1,558	Square tamarack.	do.	796 16				
			1,965 03	6 $\frac{1}{2}$			129 76
2,574	Flat tamarack.	do.	1,634 00				
1,902	Flat pine.	do.	1,191 28				
821	Round pine.	do.	634 02				
			3,459 30	80			110 76
132	Waney ash.	do.	114 03				
72	Round pine.	do.	50 00				
			164 03	6 $\frac{1}{2}$			10 17
31	Waney pine.	Stringed.	44 24	7 $\frac{1}{2}$			3 35

No. 31.—STATEMENT of Lumber measured, culled and counted, through the Office of the Deputy Supervisor of Cullers, at the Port of Three Rivers, during the Year ended 30th June, 1894.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons Standard.	Rate.	Cullers' Fees.	Office Fees.	Total accrued.
14,200	Spruce deals	Culled.....	14,000	Cents. 60	\$ cts. 71 00	\$ cts. 14 20	\$ cts. 85 20
<p style="text-align: center;">INLAND REVENUE DEPARTMENT, OTTAWA, 20th September, 1894.</p> <p style="text-align: center;">E. MIALL, <i>Commissioner.</i></p>							

DR.

No. 32.—HYDRAULIC and other

Balances due on 1st July, 1893.	Rents and Interest accrued up to 30th June, 1894.	Totals.	Number.	Location.	Original Lessees.	Pres.
£ cts.	£ cts.	£ cts.				
100 00	200 00	300 00	1	Ottawa River...	Thompson & Perkins...	J. R. I.
50 00	100 00	150 00	2	do	do	do
.....	300 00	300 00	3	do	Lyman Perkins	do
.....	300 00	300 00	4	do	Jno. McKay & Co.	R. Bla
.....	100 00	100 00	5	do	J. & J. Petrie.	Mrs. M
.....	100 00	100 00	6	do	P. H. & L. R. Church.	The Ch
.....	300 00	300 00	7	do	do	Ligh
.....	400 00	400 00	8	do	Perley & Pattee	Ottawa
.....	100 00	100 00	9	do	J. M. Currier	Perley
.....	600 00	600 00	10	do	Harris, Bronson & Co.	N. S. I
.....	200 00	200 00	11	do	Levi Young	The Br
.....	104 00	104 00	12	do	do	Lum
.....	20 00	20 00	13	do	do	Ottawa
.....	100 00	100 00	14	do	do	J. R. I
96 00	96 00	192 00	15	do	do	Bronso
570 84	8 00	570 84	16	do	J. M. Coutlee	J. R. I
25 00	25 00	50 00	17	do	do	Mary G
.....	.....	.....	18	do	do	Jno. R
200 00	.....	200 00	19	do	Hon. J. Skead	Nérée
96 00	.....	96 00	20	do	do	.....
.....	1 00	1 00	21	do	G. A. Grier	.....
740 00	40 00	780 00	22	do	do	Pierce
380 00	.....	380 00	23	do	do	D. Car
.....	150 00	150 00	24	do	J. R. Booth.	John F
10 00	5 00	15 00	25	do	Colin Dewar	.....
.....	50 00	50 00	26	do	Bronson & Weston	.....
.....	1 00	1 00	1	St. Lawrence R.	Que. Har. Commissioners	.....
.....	25 00	25 00	2	do	Rich. and Ont. Nav. Co.	.....
1 00	1 00	2 00	3	Corp. of Quebec	do	.....
.....	5 00	5 00	4	Richibucto Har.	Wm. Hudson	.....
.....	1 00	1 00	5	Rondeau do	School Trustees	.....
.....	1 00	1 00	6	Collingwood do	Great North. Transit Co.	.....
.....	1 00	1 00	7	Ottawa.....	E. G. Laverdure	.....
1 00	1 00	2 00	8	Walkerton, Ont.	David Robertson & Jno. Rowland	.....
165 00	.....	165 00	9	British Columbia	A. Peel	.....
90 00	.....	90 00	10	do	Jonathan Maury	.....
.....	25 00	25 00	11	do	Roderick Finlayson	.....
.....	25 00	25 00	12	do	Joseph Spratt	.....
.....	50 00	50 00	13	do	Corp. New Westminster	.....
.....	1 00	1 00	14	do	Bank of British Columbia	.....
.....	1 00	1 00	15	do	W. Dodd	.....
.....	12 00	12 00	16	do	D. W. Gordon	.....
5 00	5 00	10 00	17	do	S. Williams	.....
.....	5 00	5 00	18	do	Geo. A. Huff	.....

Continued.

Dees' Accounts, 1893-94.

CR.

Description of Property.	Number.	Date to which the Account is made up.	Paid during Fiscal Year.	Balances due 30th June, 1894.	Totals.
			\$ cts.	\$ cts.	\$ cts.
B and C, Chaudière St., service ground.....	1	Jan. 1, 1894	300 00		300 00
do do do	2	do ..	150 00		150 00
E, F and G, South Head St. do	3	do ..	300 00		300 00
H, I and J, Grist Mill, South Head St.	4	do ..	300 00		300 00
K, Fanning Mill, South Head St	5	do ..	100 00		100 00
L, service ground do	6	do ..	100 00		100 00
M, N, O and P, service ground, North Middle St.	7	do ..	300 00		300 00
Q, R & T, service ground (no water used).	8	do ..	400 00		400 00
S, service ground.....	9	do ..	100 00		100 00
U, V, W, X, Y and Z, ground service.....	10	July 1, 1894	600 00		600 00
strips of land	11	Jan. 1, 1895	200 00		200 00
ber yard at head of slides	12	Sept. 20, 1894	104 00		104 00
ge over slides	13	July 1, 1895		20 00	20 00
of land, Amelia Island	14	Jan. 1, 1895	100 00		100 00
rve, head of Chaudière Island	15	do ..	96 00	96 00	192 00
l Island, Deschênes Rapids	16	Jan. 1, 1894	8 00		8 00
on of lot 39, Concession A, Nepean	17	Feb. 1, 1885		570 84	570 84
ivated channel, slide and two dams, Little Chaudière.....	18	Mar. 1, 1894		50 00	50 00
er lots, opposite lot 30, Concession A, Nepean	19	Dec. 1, 1891		200 00	200 00
e small islands	20	May 1, 1882		96 00	96 00
ring over portion of Ottawa slides	21	Nov. 10, 1894	1 00		1 00
er lot, Calumet	22	July 1, 1891		780 00	780 00
portion of Hawley's Island	23	June 30, 1881		380 00	380 00
e of land, south-west end of Union Bridge.	24	Nov. 12, 1894	150 00		150 00
do on Victoria Island	25	June 15, 1895		15 00	15 00
do south side of Middle St., Victoria Island	26	Aug. 31, 1894	50 00		50 00
ll lot of land near Custom House, Quebec	1	Sept. 1, 1894	1 00		1 00
way from pier, at Côteau Landing	2	July 1, 1894	25 00		25 00
Provincial Govt. building lot, on Mountain Hill	3	June 25, 1895	1 00	1 00	2 00
e of land at North Beach	4	July 1, 1894	5 00		5 00
of old log house, formerly used as Custom House, Shrewsbury, Ont.	5	Sept. 11, 1893	1 00		1 00
of old breakwater for storing coal	6	Feb. 5, 1895	1 00		1 00
h-east half lot No. 8, Ottawa	7	Dec. 18, 1894		1 00	1 00
nt of way over strip of land	8	Apr. 27, 1895	2 00		2 00
ion of Assay Office, New Westminster	9	June 11, 1881		165 00	165 00
do do	10	do ..		90 00	90 00
ilege to erect two bulkheads, Rock Bay, Victoria Harbour.....	11	June 1, 1895	25 00		25 00
ilege to build a wharf opposite his own property, Victoria Harbour	12	do ..	25 00		25 00
lots of land for C.P.R. purposes	13	May 12, 1894	50 00		50 00
nt of drainage through Government property, Nanaimo	14	Dec. 1, 1894	1 00		1 00
Government House, Yale	15	July 24, 1893	1 00		1 00
h lots, A, C, E & F, front of Government Reserve, and lots A, B, C & D, front of lots 7, 8 & 9, Nanaimo Harbour	16	Aug. 27, 1894	12 00		12 00
stage on lot No. 7, block M, Victoria	17	July 16, 1894	10 00		10 00
mission to build a wharf on lot A, block 2, on Somas River, Alberni	18	Aug. 12, 1894	5 00		5 00

DR.

No. 32.—HYDRAULIC and other

Balances due on 1st July, 1893.	Rents and Interest accrued up to 30th June, 1894.	Totals.	Number.	Location.	Original Lessees.	* Pr
§ cts.	§ cts.	§ cts.				
.....	1 00	1 00	19	British Columbia	Canadian Pacific Ry. Co.	.....
.....	250 00	250 00	20	do ..	John Wilson ..	.....
30 00	10 00	40 00	21	Rivière du Lièvre	Dominion Phosphate Co.	.....
.....	1 00	1 00	22	Charlottetown, P. E. I.	Rt. Rev. Bishop McIntyre	Rt. I don
20 00	20 00	40 00	23	Rivière St. Maur- ice, P. Q.	The Laurentides Pulp Co. (Limited) .....	.....
.....	20 00	20 00	24	do ..	Jos. Ant. Gagnon .....	.....
2,579 84	3,761 00	6,340 84	...			

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

ees' Accounts, 1898-94—Continued.

CR.

Description of Property.	Number.	Date to which the Account is made up.	Paid during Fiscal Year.	Balances due 30th June, 1894.	Totals.
			\$ cts.	\$ cts.	\$ cts.
on of Custom House lot, New Westminster . . .	19	Apr. 14, 1895	2 00	... ..	2 00
, block 13, corner Begbie and Columbia Streets, New Westminster . . .	20	May 12, 1895	.....	250 00	250 00
ission to erect a landing at Little Rapids, Rivière du Lièvre . . .	21	May 1, 1895	.....	40 00	40 00
e to connect drain to main service of public buildings . . .	22	May '6, 1895	1 00	.....	1 00
t of land, Châte de la Grand'Mère, St. Maurice River . . .	23	June 17, 1895	20 00	20 00	40 00
er lot on St. Maurice River . . .	24	Mar. 8, 1895	20 00	.....	20 00
			3,567 00	.....	6,341 84
Less—Refund, over-payment . . .			1 00	.....	1 00
			3,566 00	2,774 84	6,340 84

E. MIALL,
Commissioner.

DR.

No. 32.—HYDRAULIC and other

Balances due 1st July, 1893.	Accrued year ended 30th June, 1894.	Totals.	Number.	Location.	Name of
\$ cts.	\$ cts.	\$ cts.			
12,092 83	12,092 83	1	Hamilton and Port Dover Road	Choat & Kern
433 34	433 34	2	Bonner's property, Quebec	Timothy Sullivan,
333 34	333 34	3		John Bailey, now
300 00	300 00	4		Abraham Thompson
147 80	147 80	5		John Boomer
248 40	248 40	6		John Garbatz, now
154 80	154 80	7		N. H. Bowen
600 00	600 00	8		Estate Robert Reid
333 33	333 33	9		John Chevalier
533 33	533 33	10		Daniel Holden
333 33	333 33	11		George Creeley
63 00	63 00	12		Thomas McAdam
15,573 50	15,573 50			
					LAND SALES—INT
6,298 25	6,298 25	1	Hamilton and Port Dover Road	Choat & Kern (mat
558 00	558 00	2	Bonner's property, Quebec	Timothy Sullivan,
120 00	120 00	3		John Bailey, now
306 00	306 00	4		Abraham Thompson
155 22	155 22	5		John Boomer
275 82	275 82	6		John Garbatz, now
208 95	208 95	7		N. H. Bowen
828 00	828 00	8		Estate Robert Reid
190 00	190 00	9		John Chevalier
298 68	298 68	10		Daniel Holden
35 91	35 91	11		George Creeley
100 00	100 00	12		Thomas McAdam
100 00	100 00	13		Joseph Brook, tena
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

ees' Accounts, 1893-94—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Paid during fiscal year.	Balances due 30th June, 1894.	Totals.
			\$ cts.	\$ cts.	\$ cts.
ton and Port Dover Road and Caledonia Bridge.	1			12,092 83	12,092 83
No. 1, Wolfe street.	2			433 34	433 34
9 do	3			333 34	333 34
49 do	4			300 00	300 00
73 and 74, Tower street.	5			147 80	147 80
64, Wolfe street, and 211 and 252 Ware street.	6			248 40	248 40
67 and 68, Monument street.	7			154 80	154 80
22 and 23, Wolfe street.	8			600 00	600 00
32, Wolfe street.	9			333 33	333 33
65 and 66 Wolfe street.	10			533 33	533 33
31, Wolfe street.	11			333 33	333 33
135, Church street.	12			63 00	63 00
				15,573 50	15,573 50
	1	June 30, 1874		6,298 25	6,298 25
No. 1, Wolfe street	2	May 1, 1889.		558 00	558 00
9 do	3	do		120 00	120 00
49 do	4	do		306 00	306 00
73 and 74, Tower street	5	do		155 22	155 22
64, Wolfe street, and 211 and 252 Ware street.	6	do		275 82	275 82
67 and 68, Monument street.	7	do		208 95	208 95
22 and 23, Wolfe street.	8	do		828 00	828 00
32, Wolfe street.	9	Nov. 1, 1863.		190 00	190 00
65 and 66, Wolfe street.	10	do		298 68	298 68
31, Wolfe street.	11	do		35 91	35 91
135, Church street	12	do		100 00	100 00
ument Hotel.	13	do		100 00	100 00
				9,474 83	9,474 83

E. MIALL,
Commissioner.

APPENDIX B.

No. 1.—DETAILS of Excise Expenditure for the Year ended

To whom paid.	Service.	Deduction for Superannuation.
	<i>Belleville.</i>	\$ cts.
McAllister, A.	Salary as Collector for the year	31 96
Spereman, J. J.	do Special Class Exciseman for the year	30 00
Pole, C. W.	do Deputy Collector for the year	24 00
McCoy, Wm.	do 1st Class Exciseman for the year	19 17
McCuaig, A. F.	do Deputy Collector do	15 00
	Salaries	120 13
	Contingencies	
	<i>Brantford.</i>	
Spence, John	Salary as Collector for the year	31 96
Sinon, E. H.	do Deputy Collector for the year	22 12
Fraser, G. J.	do do do	19 96
Hart, P. D.	do 2nd Class Exciseman for the year	16 96
Hawkins, A. C.	do 3rd do 1st July to 6th Mar.	13 35
do	do 2nd do 7th Mar. to 30th June	
	Salaries	104 35
	Contingencies	
	<i>Cornwall.</i>	
Mulhern, M. M.	Salary as Collector for the year	18 00
	Contingencies	
	<i>Guelph.</i>	
Powell, J. B.	Salary as Collector for the year	36 00
Bouteiller, G.	do Special Class Exciseman for the year	30 00
Till, T. M.	do Deputy Collector do	25 96
Woodward, G. W.	do Special Class Exciseman do	24 00
Lynes, K.	do do do	24 00
Broadfoot, S.	do Accountant do	19 96
Bish, P.	do 1st Class Exciseman do	19 96
MacIntyre, D.	do do do	16 96
Erb, A. A.	do 3rd do do	15 00
Bowman, A.	do 2nd do do	15 00
Howie, A.	do 3rd do do	15 00
Johnson, J. J.	do 2nd do do	15 00
O'Donohue, M. J.	do 3rd do do	12 30
Poster, H.	do 3rd do do	3 75
Yates, J. M.	do 2nd do do	8 50
	Salaries	281 39
	Contingencies	
	<i>Hamilton.</i>	
Miller, W. F.	Salary as Collector for the year	37 80
Cameron, D. M.	do Special Class Exciseman for the year	30 00
Conway, B. J.	do do do	30 00
McPherson, A. F.	do Accountant for the year	28 04
Donaghy, Wm.	do Special Class Exciseman for the year	28 04
Baby, W. A. D.	do do do	28 04
Ross, S. F.	do Deputy Collector do	27 24
O'Brien, J. F.	do 1st Class Exciseman do	19 96

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1898-94—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Hamilton—Concluded.</i>				
Lawford, W. P.	Salary as 2nd Class Exciseman for the year.	16 96	833 04	
gener, A.	do 2nd do do	16 96	833 04	
obbs, G. N.	do 2nd do do	16 96	833 04	
ogan, J.	do 2nd do do	16 96	833 04	
mor, Wm	do 2nd do do	16 96	833 04	
win, Robt.	do 1st do do	16 96	833 04	
umbrille, R. W.	do 2nd do do	16 83	826 92	
Veir, James	do 2nd do do	16 83	826 92	
ackay, G. W.	do 3rd do do	15 00	661 47	
rown, J. J.	do 1st do 1st Jan. to 30th June	10 00	490 02	
	Salaries	339 54	19,029 45	
	Contingencies		1,145 33	
				20,174 78
<i>Kingston.</i>				
owland, F.	Salary as Collector for the year.	31 96	1,568 04	
arle, R. H.	do Special Class Exciseman for the year.	24 00	1,176 00	
rimason, T.	do Deputy Collector do	22 04	1,077 96	
anley, A.	do Assistant Accountant do	19 96	980 04	
rowne, G. W.	do 2nd Class Exciseman do	16 96	833 04	
Donnell, J.	do 3rd do do	15 00	735 00	
ynons, E.	do 2nd do do	15 00	735 00	
McFarland, C. D.	do 2nd do do	15 00	735 00	
ahay, Ed.	do 3rd do do	7 96	392 04	
ickson, C. T.	do Accountant, 1st Feb. to 30th June.	10 00	490 00	
	Salaries	177 88	8,722 12	
	Contingencies		814 04	
				9,536 16
<i>London.</i>				
alexander, T.	Salary as Collector for the year	36 00	1,764 00	
avis, T. G.	do Deputy Collector for the year	30 00	1,470 00	
ower, T. A.	do do do	25 96	1,274 04	
Moore, Wm.	do 1st Class Exciseman do	19 96	980 04	
McSween, J.	do 1st do do	19 96	980 04	
icks, W. H.	do Deputy Collector do	19 96	980 04	
holes, F. H.	do Accountant do	19 96	980 04	
irard, I.	do 1st Class Exciseman do	19 96	980 04	
tewart, J.	do 1st do do	19 96	980 04	
ee, Edward.	do 1st do do	19 96	980 04	
aylor, J. F.	do 2nd do do	16 96	833 04	
owland, E.	do 2nd do do	16 96	833 04	
ates, J. M.	do 2nd do 1st July to 31st Dec.	8 46	416 52	
Wilson, D.	do Assistant Accountant for the year.	16 01	783 96	
Webbe, C. E. A.	do 2nd Class Exciseman do	15 00	735 00	
ayard, G. A.	do 3rd do do	13 80	676 20	
tracy, J. P.	do 3rd do do	12 15	595 36	
	do Probationary Exciseman, 1st Oct. to 19th Nov.			
oster, H.	do 3rd Class Exciseman, 20th Nov. to 30th June.	14 93	421 44	
	Salaries	345 98	16,662 87	
	Contingencies		1,074 73	
				17,737 60

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.
<i>Ottawa.</i>		\$ cts.	\$ cts.
Battle, M.	Salary as Collector for the year	31 96	1,568 04
Henry, J. M. B.	do Deputy Collector for the year	24 00	1,176 00
Slattery, R.	do 1st Class Exciseman do	19 96	980 04
Lett, F. P. A.	do 3rd do do	15 00	735 00
Waller, J.	do 3rd do do	13 20	646 80
Doyle, J. E. H.	do 3rd do do	12 15	595 35
Salaries		116 27	5,701 23
Contingencies			179 32
<i>Owen Sound.</i>			
Graham, W. J.	Salary as Collector for the year	19 96	980 04
Nichols, J. T.	do Deputy Collector for the year	19 96	980 04
Lang, V.	do 3rd Class Exciseman, 1st July to 30th April	12 50	612 50
Chisholm, W. N.	do Deputy Collector for the year	12 00	588 00
Salaries		64 42	3,160 58
Contingencies			806 09
<i>Perth.</i>			
Dickson, C. T.	Salary as Acting Collector, 1st July to 31st Jan.	14 00	686 00
Mason, F.	do Special Class Exciseman for the year	30 00	1,470 00
McKimm, U. H.	do Deputy Collector do	13 96	686 01
Devine, F. M.	do do do	4 96	395 04
Harty, M. J.	do do do	4 96	395 04
McLenaghan, N.	do do 28th Dec. to 30th June		510 73
George, John.	do do 14th Mar. to 30th June	1 78	57 87
Salaries		69 66	4,200 72
Contingencies			915 33
<i>Peterborough.</i>			
Hall, J. J.	Salary as Collector for the year	24 00	1,176 00
Cahill, T.	do Deputy Collector for the year	19 96	980 04
Bickle, J. W.	do do do	13 96	686 04
Knowlson, J. B.	do do do	13 96	686 04
Howden, R.	do do do	13 96	686 04
Salaries		85 84	4,214 16
Contingencies			269 13
<i>Port Arthur.</i>			
Ironside, G. A.	Salary as Collector for the year	20 00	980 00
Contingencies			102 58
<i>Prescott.</i>			
Dumbrille, J.	Salary as Collector for the year	36 00	1,764 00
Gerald, W. H.	do Special Class Exciseman for the year	30 00	1,470 00
Keilty, Thos.	do Deputy Collector do	25 96	1,274 04
Macdonald, A. B.	do 1st Class Exciseman do	18 68	916 32
Gow, J. E.	do do do	18 68	916 32
Boyd, S. J.	do Deputy Collector do	16 04	783 96
Ferguson, J.	do 3rd Class Exciseman do	15 00	735 00
Marshall, F.	do do do	15 00	735 00

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Prescott—Concluded.</i>				
Johnston, G. E.	Salary as 3rd Class Exciseman for the year	15 00	735 00	
Deeler, G. S.	do 2nd do do	15 00	735 00	
Boyle, P.	do do 1st July to 30th Sept.	3 75	183 75	
	Salaries	209 11	10,248 39	
	Contingencies		447 06	
				10,695 45
<i>Stratford.</i>				
Waven, A.	Salary as Collector for the year	31 96	1,568 04	
Wennie, Geo.	do Deputy Collector for the year	24 00	1,176 00	
Wingman, N. J.	do Special Class Exciseman for the year	24 00	1,176 00	
Wence, F. H.	do 1st do do	19 96	980 04	
Wark, A. F.	do Accountant do	19 96	980 04	
Waven, J. McD.	do 3rd Class Exciseman 1st July to 30th Nov.	5 25	257 25	
	Salaries	125 13	6,137 37	
	Contingencies		776 79	
				6,914 16
<i>St. Catharines.</i>				
Wesson, C. A.	Salary as Collector for the year	24 00	1,176 00	
Wchram, B.	do Deputy Collector for the year	24 00	1,176 00	
Wynn, J. P.	do Exciseman do	19 96	980 04	
Wulliken, E.	do 2nd Class Exciseman do	16 96	833 04	
	Salaries	84 92	4,165 08	
	Contingencies		442 03	
				4,607 11
<i>Toronto.</i>				
Watton, W. C.	Salary as Collector for the year	43 96	2,156 04	
Wudley, W. H.	do Special Class Exciseman for the year	31 96	1,568 04	
Wennett, Jas.	do Deputy Collector do	30 00	1,470 00	
Wclair, J. B.	do Accountant do	28 04	1,371 96	
Wter, B.	do Special Class Exciseman do	25 96	1,274 04	
Wenderson, W.	do Asst. Accountant do	25 96	1,274 04	
Wogerson, J. M.	do Special Class Exciseman do	24 00	1,176 00	
Wawson, W.	do do do	24 00	1,176 00	
Wetcalfe, W. F.	do do do	24 00	1,176 00	
Whanacy, M.	do Deputy Collector do	22 04	1,077 96	
Woomer, J. B.	do Asst. Accountant do	22 04	1,077 96	
Woleman, C.	do Deputy Collector do	19 96	980 04	
Wbrown, J. J.	do 1st Class Exciseman, 1st July to 31st Dec.	9 96	490 02	
Wvans, G. T.	do 1st Class Exciseman for the year	19 96	980 04	
Weyms, C.	do do do	19 96	980 04	
Welliwell, H. N.	do do do	19 96	980 04	
WcDonald, J. A.	do do do	19 96	980 04	
Wick, J. W.	do do do	19 96	980 04	
W'Leary, T. J.	do do do	19 96	980 04	
Woodman, A. W.	do do do	19 96	980 04	
Westman, T.	Salary as 1st Class Exciseman, 1st July to 20th Sept., and as Special Class Exciseman from 21st Sept. to 30th June.	23 09	1,132 46	
Wamieson, R. C.	Salary as 1st Class Exciseman for the year	19 17	937 08	
Wlynn, D.	do do do	19 17	937 08	
Walsh, D. J.	do do do	18 68	916 32	
Waylor, G. W.	do do 1st July to 20th Sept. and Special Class Exciseman from 21st Sept. to 30th June.	22 79	1,118 30	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1899

To whom paid.	Service.	Deduction for Superannuation.
<i>Toronto—Concluded.</i>		\$ cts.
Barber, J. S.	Salary as 2nd Class Exciseman for the year...	16 96
Murray, A. E.	do 2nd do do	16 96
Adams, J. S.	do 3rd do do	15 00
Dodds, E. W.	do 3rd do do	15 00
Bell, J. E.	do 2nd do do	15 00
Graham, W. T.	do 2nd do do	15 00
Reydan, C. J.	do 3rd do do	14 40
Winter, A. W.	do 3rd do do	13 80
Jones, Andrew	do 3rd do do	12 60
Howard, W. W. S. ..	do 3rd do do	12 60
Cook, W. R.	do 3rd do do	12 30
Lawder, John	do Deputy Collector do	1 24
Hurst, L. B.	do Messenger do	6 32
Doyle, B. J.	do 2nd Class Exciseman, 1st Oct. to 30th June	11 25
Salaries		752 93
Contingencies		
<i>Windsor.</i>		
Kenning, J. H.	Salary as Collector for the year	43 96
Gerald, C.	do Special Class Exciseman for the year	31 96
Ramon, P.	do Deputy Collector do	30 00
Crowe, W.	do Special Class Exciseman do	28 04
Dunlop, C.	do Deputy Collector do	24 00
Beasley, R.	do Accountant do	24 00
Brennan, J.	do do do	21 00
Allen, G. A.	do 1st Class Exciseman do	18 68
Jubenville, J. P.	do 2nd do do	16 96
Falconer, J.	do 3rd do do	15 00
Keogh, P. M.	do 3rd do do	15 00
Crotty, John	do 3rd do do	15 00
Cahill, J. W.	do 3rd do do	15 00
Bradley, Carrie.	do 2nd do do	15 00
Brennan, D. J.	do 2nd do do	15 00
Thomas, R.	do 2nd do do	15 00
Marcon, F. E.	do 3rd do do	12 60
Kilroy, E. T.	do 3rd do do	12 30
McLean, F. H.	do Probationary Exciseman, 20th March to 30th June	4 20
Salaries		372 70
Contingencies		
<i>Joliette.</i>		
Leprohon, R. M.	Salary as Collector for the year	19 96
Marion, J. E. E.	do 3rd Class Exciseman for the year...	13 20
Lavallée, V. P.	do Deputy Collector do	3 72
Salaries		36 88
Contingencies		
<i>Montreal.</i>		
Lawlor, H.	Salary as Collector for the year	36 00
Macdonald, D.	do Deputy Collector for the year	28 04
Toupin, F. X. J. A.	do do do	25 96
Caven, W.	do Special Class Exciseman for the year	25 96
Lecours, H. T.	do Accountant for the year	25 96
Quinn, J. D.	do Special Class Exciseman for the year	24 00

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—Continued.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Montreal—Concluded.</i>				
Abby, J. C.	Salary as Special Class Exciseman for the year	24 00	1,176 00	
Adams, J. D.	do Assistant Accountant do	22 04	1,077 96	
Adon, A.	do Exciseman for the year.	19 96	980 04	
Auduchamp, J. D.	do 1st Class Exciseman for the year.	19 96	980 04	
Ax, Thos.	do do do	19 96	980 04	
Belleneuve, J.	do do do	19 96	980 04	
Brest, E. R.	do Cashier for the year.	19 96	980 04	
Bastie, Wm.	do Exciseman do	18 00	882 00	
Barker, C.	do 2nd Class Exciseman for the year.	16 96	833 04	
Balmer, W.	do 2nd do do	16 96	833 04	
Balo, T.	do 2nd do do	16 96	833 04	
Bullion, W. J.	do 2nd do do	16 96	833 04	
Burmouchel, L.	do 2nd do do	16 96	833 04	
McClanaghan, M.	do 2nd do do	16 96	833 04	
Bourtnay, J. J.	do 2nd do do	16 96	833 04	
Berner, F.	do 2nd do do	16 83	826 92	
Billier, E.	do 3rd do do	15 00	735 00	
Berry, G. L.	do 3rd do do	15 00	735 00	
Banning, J.	do 3rd do do	15 00	735 00	
Baby, Jos.	do 3rd do do	15 00	735 00	
Banneton, G. E.	do 3rd do do	15 00	735 00	
Bissonnault, A. C.	do 3rd do do	15 00	735 00	
Bapporte, G. A.	do 3rd do do	15 00	735 00	
Batkins, J. A.	do 3rd do do	15 00	735 00	
Bostigan, J. J.	do 3rd do do	15 00	735 00	
Bixon, H. G. S.	do 2nd do do	15 00	735 00	
Bellily, J. S.	do 2nd do do	13 75	438 73	
Boyle, B. J.	do 2nd do 1st July to 30th Sept.	3 75	183 75	
Braser, P.	do 2nd do for the year	15 00	735 00	
Burray, D.	do 2nd do do	15 00	735 00	
Brien, E. C.	do 2nd do do	15 00	735 00	
Bodd, H. J. S.	do 3rd do do	13 80	676 20	
Baveluy, J. P.	do 3rd do do	13 44	661 56	
B'Flaherty, E. J.	do 3rd do do	13 20	646 80	
Brabant, G. N.	do 3rd do do	13 20	646 80	
Belair, A.	do 3rd do do	12 60	617 40	
Bane, T. M.	do 3rd do do	13 20	646 80	
Bryan, W.	do 3rd do do		630 00	
Bainville, C. P.	do 3rd do do	12 00	588 00	
Bucillion, P. J.	do 3rd do do	9 16	540 84	
Bullen, P.	do Messenger for year.	13 96	686 04	
Boyle, P.	do 2nd Class Exciseman from Oct. 1st to 30th June—Insurance, \$17.94.	13 11	531 45	
	\$17.94			
	Salaries	805 48	39,877 81	
	Contingencies		4,360 93	
	<i>Quebec.</i>			44,238 74
LaRue, G.	Salary as Collector for the year	35 24	1,724 76	
Lahill, J. H.	do Deputy Collector for the year	25 96	1,274 04	
Coleman, J. J.	do 1st Class Exciseman for the year	16 96	833 04	
Rouleau, J.	do 3rd do do	15 00	735 00	
LeMoine, J.	do 3rd do do	15 00	735 00	
Bourget, O.	do 3rd do do	15 00	735 00	
Lepine, L.	do 3rd do do	15 00	735 00	
Langlois, F. X.	do 3rd do July 1 to Sept. 30.	3 75	183 75	
Fahey, O.	do 3rd do for the year	15 00	735 00	
Sexton, John.	do 3rd do do	14 40	705 60	
Bourassa, Jos.	do 3rd do do	19 02	547 64	
	Salaries	190 33	8,943 83	
	Contingencies		1,830 50	
				10,774 33

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94.

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.
		\$ cts.	\$
<i>Sherbrooke.</i>			
Simpson, A. F.	Salary as Collector for the year	35 20	1,234
Chartier, E.	do Deputy Collector, 1st Jan. to 30th June		399
	Salaries	25 20	1,634
	Contingencies		1,275
<i>Sorel.</i>			
Fortier, J. J. O.	Salary as Collector for the year	17 50	857
	Contingencies		90
<i>St. Hyacinthe.</i>			
Boivin, C. A.	Salary as Collector for the year	20 00	980
	Contingencies		190
<i>St. Johns'.</i>			
Boucher, O. N. E.	Salary as Collector for the year	16 04	783
Gatien, F.	do 3rd Class Exciseman for the year	14 04	690
Perkins, L. A.	do Deputy Collector do	5 48	434
	Salaries	35 56	1,909
	Contingencies		311
<i>Terrebonne.</i>			
Desroches, D.	Salary as Collector for the year	13 96	686
Fiset, A.	do Deputy Collector for the year	2 48	197
	Salaries	16 44	883
	Contingencies		197
<i>Three Rivers.</i>			
Hébert, C. D.	Salary as Collector for the year	22 96	1,127
Duplessis, C. Z.	do 3rd Class Exciseman for the year	15 00	735
	Salaries	37 96	1,862
	Contingencies		273
<i>Chatham.</i>			
Lawlor, R. A.	Salary as Collector for the year	24 00	1,176
	Contingencies		66
<i>St. John.</i>			
Atherton, R.	Salary as Collector for the year	30 76	1,509
Belyea, T. H.	do Accountant for the year	19 96	980
McCloskey, J. R.	do 2nd Class Exciseman, 1st July to 6th March ; 1st Class Exciseman, 7th March to 30th June		
Ferguson, J. C.	do 2nd Class Exciseman for the year	16 38	803
Fitzpatrick, W. J.	do 2nd do do	15 00	735
Smyth, B. B.	do 3rd do do	15 00	735
Geldart, O. A.	do 3rd do do	12 30	602
Hill, A. M.	do Deputy Collector do	10 04	489
Dibblee, W.	do do do	3 72	296
Clark, J. A.	do do do	24 00	1,176
	Salaries	162 16	8,062
	Contingencies		565

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—Continued.

to whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
		\$ cts.	\$ cts.	\$ cts.
Cape Breton.				
Donald, M. A.	Salary as Collector for the year.....	15 00	735 00	819 97
	Contingencies.....		84 97	
Halifax.				
nt, H. H.	Salary as Collector for the year.....	33 60	1,646 40	11,778 90
ndish, J. G.	do Special Class Exciseman for the year.....	28 04	1,371 96	
g, R. M.	do Deputy Collector for the year.....	25 20	1,234 80	
es, T. C.	do Accountant do	19 96	980 04	
roll, D.	do 1st Class Exciseman do	19 96	980 04	
nwright, F. G.	do 2nd do do	16 96	833 04	
hen, C. W.	do 2nd do do	16 83	826 92	
pkins, P.	do 3rd do do	15 00	735 00	
arty, P.	do 3rd do do	15 00	735 00	
aro, H. D.	do 3rd do do	15 00	735 00	
ley, H. H.	do 3rd do do	12 60	617 40	
man, A.	do Messenger for the year.....	6 32	493 68	
	Salaries.....	224 47	11,189 28	
	Contingencies.....		589 62	
Pictou.				
tan, W. M.	Salary as Collector for the year.....	20 00	980 00	1,085 41
	Contingencies.....		105 41	
Charlottetown.				
h, S. C.	Salary as Collector for the year.....	24 00	1,176 00	2,253 55
re, Theo.	do Deputy Collector for the year.	19 96	980 04	
	Salaries	43 96	2,156 04	
	Contingencies.....		97 51	
Winnipeg.				
igan, H. A.	Salary as Collector for the year.....	43 96	2,156 04	15,534 78
istie, W. J.	do Deputy Collector for the year.....	30 00	1,470 00	
nell, T. S.	do Accountant do	28 04	1,371 96	
vkins, W. L.	do do do	24 00	1,176 00	
vling, Thos.	do Deputy Collector do	19 96	980 04	
mas, P.	do do do	18 00	882 00	
is, James.	do 1st Class Exciseman do	17 82	874 68	
lestone, R. J. M.	do Deputy Collector do	16 96	833 04	
e, A.	do 2nd Class Exciseman do	16 83	826 92	
cier, X.	do 2nd do do	16 83	826 92	
clough, J. W.	do Deputy Collector do	6 32	493 68	
iviere, A. C.	do 3rd Class Exciseman do	18 98	548 47	
rdell, R. S. R.	do Probationary Exciseman, 1st June 30th June	1 25	40 41	
	Salaries	258 95	12,480 16	
	Contingencies.....		3,054 62	
Vancouver.				
ler, J. E.	Salary as Collector for the year.....	30 00	1,470 00	
rvey, E. A.	do Deputy Collector for the year.....	16 04	783 96	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94

To whom paid.	Service.	Deduction for Superannuation.	Amount paid.
<i>Vancouver—Concluded.</i>		\$ cts.	\$
Wolfenden, W.	Salary as Deputy Collector for the year . . .	13 96	686
Blundell, R.	do do do . . .	12 00	588
Monteith, J. A.	do do do . . .	3 16	246
Bishop, Alder.	do do 6th November to 30th June . . .	4 86	158
Parkinson, E. B.	do 3rd Class Exciseman, 1st March to 30th June . . .	7 00	193
	Salaries.	87 02	4,126
	Contingencies.		1,650
<i>Victoria.</i>			
Jones, R.	Salary as Collector for the year.	30 00	1,470
Williams, G.	do Deputy Collector for the year.	24 00	1,176
Henwood, G.	do 2nd Class Exciseman for the year. .	16 96	833
Leighton, W. R.	do Deputy Collector for the year.	6 00	294
	Salaries.	76 96	3,773
	Contingencies.		1,476
<i>DISTRICT INSPECTORS.</i>			
<i>Ontario.</i>			
Hamilton, W. L.	Salary for the year.	50 00	2,450
	Contingencies.		935
Morrow, John.	Salary for the year.	50 00	2,450
	Contingencies.		305
Gow, James.	Salary for the year.	48 00	2,352
	Contingencies.		472
<i>Quebec.</i>			
Vincent, J. L.	Salary for the year.	44 00	2,156
	Contingencies.		197
LeMoine, J. M.	Salary for the year.		2,400
	Contingencies.		284
<i>Nova Scotia and Prince Edward Island.</i>			
Borradale, R.	Salary for the year.	48 00	2,352
	Contingencies.		531
<i>New Brunswick.</i>			
Burke, T.	Salary for the year.	38 00	1,862
	Contingencies.		409
<i>Manitoba.</i>			
Barrett, J. K.	Salary for the year.	50 00	2,450
	Contingencies.		2,417
<i>British Columbia.</i>			
Gill, W.	Salary for the year.	50 00	2,450
	Contingencies.		689

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—Continued.

to whom paid.	Service.	Deduction for Superannuation.	Amount paid.	Total Amount paid.
	INSPECTOR OF BONDED FACTORIES.	\$ cts.	\$ cts.	\$ cts.
Barrow, John.....	Contingencies for the year.....			257 35
	INSPECTOR OF TOBACCO FACTORIES.			
Ronald, W. J.....	Contingencies for the year.....			67 05
	INSPECTOR OF DISTILLERIES.			
ewis, John.....	Salary for the year.....	56 00	2,744 00	3,641 14
	Contingencies.....		897 14	
	CHIEF INSPECTOR.			
Edison, H.....	Salary for the year.....	56 00	2,744 00	2,836 01
	Contingencies.....		92 01	
	<i>General Excise Contingencies.</i>			
arter, Chas. R.....	Services from 14th April to 7th May, 20 days, at \$400 per annum.....		22 22	
len, Miss M. M.....	Services from 17th April to 16th June, at \$400 per annum.....		66 66	
xsunith, Miss B.....	Services from 2nd May to 2nd June, at \$400 per annum.....		33 33	
iggins, Miss M.....	Services from 16th June to 13th July, 23 days, at \$400 per annum.....		24 72	
ayon, D. J.....	Services for 23 days in July, 23 days in August, 26 days in September, as extra clerk; 14 days in January, 28 days in February, 10 days in March, as typewriter.....		158 20	
fann, Miss J.....	Services for 1 month from 22nd January, at \$400 per annum.....		33 33	
agarty, Miss B.....	Services from 17th to 28th February, 12 days, 30 days in March and from 1st April to 30th June, 133 days, at \$400 per annum.....		146 49	
Vestman, Thomas.....	Travelling expenses from Toronto to Ottawa.....	\$ 9 80		
do.....	Board allowance from 30th July to 30th September.....	74 14		
do.....	Board allowance to 6th October and travelling expenses to Toronto.....	17 58		
			101 52	
B. A. B. Note Co.....	To pay for stamps supplied.....		25,000 00	
do.....	Payment re judgment of the Exchequer Court.....	\$ 3,503 90		
do.....	Paying costs re B. A. Bank Note Co. vs. Queen.....	485 90		
			3,989 80	
Bickle, John W.....	To pay medical expenses for attending him when severely injured while in the discharge of his official duties.....		105 00	
Pritchard & Andrews.....	Rubber stamps, stencils, daters, rollers, numbering machine, &c.....		358 20	
Gerald, W. H.....	Travelling expenses, Prescott to Ottawa and Montreal.....		26 25	
McCullough, A.....	Petty expenses, freight, cartage, &c.....		70 20	
Wiser, J. P., & Son.....	Barrels for fusel-oil.....		18 00	
Alexander, Thos.....	Expenses to Ottawa.....		10 20	
Potters, Chas.....	Three cups, twenty-four pyrometers, and eight hours time.....		664 00	
Registrar, Exchequer Court.....	Fees for four writs of assistance.....		11 60	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94

To whom paid.	Service.	Amount paid.
<i>General Excise Contingencies—Concluded.</i>		\$
Canadian Express Co.	Charges on returned hydrometers, and goods from L. Oertling.	21
O'Connor, D., jun.	Lumber and testing stands.	68
Bowes, Wm.	Commission on \$638.50; 12 collections made during the year ended 30th June, 1893.	31
Stanley, T. D.	Commission on \$2,743.18; collections made during the year ended 30th June, 1893.	137
Birkett, T.	Hardware.	16
Gooderham & Worts	Spirits and express charges on tanks from Ottawa.	23
Canada Atlantic Ry. Co.	Freight.	5
Bailey, George.	Work and materials supplied to Department.	100
Negretti & Zambra.	Thermometers, hydrometers and test glasses, &c.	541
Howe, Wm.	Cleaning, repairing and relacquering and locks.	182
Oertling, L.	Regilding and re-adjusting hydrometers, &c.; 5 new petroleometers and 46 burettes.	199
Total.		32,167
DEDUCT—Received from sale of hydrometers, petroleometers, thermometers, gravity tables, testing apparatus and other instruments.		147
Total, General Contingencies.		
<i>Law Costs.</i>		
Nantel, W. B.	Professional services in re Regina vs. Pigeon.	10
do	do Regina vs. Lallier.	10
Brown, W. W., & Co.	do Regina vs. Lemieux.	
Baker, Fred E.	do Regina vs. Tehan.	36
do	do Regina vs. McDonald.	3
do	do Regina vs. Wallace.	4
Drake, Jackson & Helmsken.	do Regina vs. Davies.	
Angers, C. P.	do Regina vs. Lachance.	25
do	do Regina vs. Lepage.	20
do	do Regina vs. D. Asselin.	20
do	do Regina vs. O. Labbe.	22
do	do Regina vs. N. Asselin.	34
do	do Regina vs. N. Coulombe.	20
do	do Regina vs. X. Emond.	20
do	do Regina vs. Gauvin.	20
Racicot, E.	do Regina vs. Gilbert.	56
do	do Regina vs. Lavoie, Thompson & Gabriau, dit Lapanne.	52
do	Disbursements to bailiff in Regina vs. Thompson.	8
Brown, H. B.	Professional services in re Regina vs. O'Dell.	
McConville, J. N. A.	Legal expenses in re Regina vs. Mireault.	
Hall, Hon. J. S.	Professional services in re Regina vs. Lecours.	10
do	do Regina vs. T. Brant.	5
do	do Regina vs. Brant & Lecours.	67
do	do Regina vs. F. Counard.	89
do	do Regina vs. J. B. Marcotte.	36
do	do Regina vs. J. Desjardins.	20
do	do Regina vs. J. Desjardins & O. St. Charles.	43
do	do Regina vs. O. St. Charles.	31

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94—Continued.

To whom paid.	Service.	Amount paid.	Total Amount paid.
	<i>Law Costs—Concluded.</i>	\$ cts.	\$ cts.
Hon. J. S.	Professional services in <i>re</i> Regina vs. Mireault	82 60	
do	do Regina vs. Findley & Pinsonnault	143 05	
do	do Regina vs. Gervais	97 44	
do	do Regina vs. L'homme	73 54	
do	do Regina vs. Laurin	20 00	
do	Law costs and disbursements in <i>re</i> investigation of Bonded Warehouse of A. Resther	226 05	
do	Legal expenses in <i>re</i> Regina vs. Desjardins & St. Charles (penalties imposed).	10 00	
do	do Regina vs. J. B. Marcotte (penalty imposed).	10 00	
do	do Regina vs. F. Counard	15 00	
do	do Regina vs. Lecours & Brant	15 00	
do	do Regina vs. Paquin	10 00	
do	do Regina vs. Jos. Desjardins, jun. (4 cases)	92 66	
do	Professional services in <i>re</i> Regina vs. Heaganton	21 80	
do	do Regina vs. O. Richot	10 00	
			1,130 34
Mireault, C.	Law costs in <i>re</i> Regina vs. Lavoie		5 00
Curless, J. S.	To pay attorney for respondent on appeal which was dismissed with costs against the appellant C. Curless		20 50
Gervais, Honoré	To pay solicitor for defendant, the appeal having been dismissed in Curless vs. Gervais		20 00
Malenfant, P. V.	Professional services in <i>re</i> Regina vs. Malenfant	10 00	
do	do Regina vs. Bertrand	5 00	
do	do Regina vs. Boulet	11 00	
do	do Regina vs. Boulet	5 00	
do	do Regina vs. J. Gagnon	2 00	
do	do Regina vs. N. Aubin	5 00	
do	do Regina vs. F. Potvin	55 95	
do	do Regina vs. G. A. Binet	4 00	
do	do Regina vs. S. Bellay	6 00	
do	do General	7 99	
do	do Regina vs. Rioux	54 96	
			166 90
McCurdy, Ritchie, Parker	Legal expenses in <i>re</i> Regina vs. Pettipas	37 00	
Whisholm	Professional services in <i>re</i> Regina vs. McCurdy investigation	20 00	
do	do Regina vs. Dares	67 00	
do	do Regina vs. Curry	35 50	
do	do and advice in connection with illicit distilleries	5 00	
			164 50
Beau, J.	do Regina vs. Lallier	6 30	
do	do Regina vs. Pigeon	17 20	
do	Expenses money order, &c.	0 45	
			23 95
Joncas, A. J.	Professional services in <i>re</i> Regina vs. Joncas		20 00
Findlay, A. D.	Attorney for appellant J. Findlay, fee and costs in seizure No. 30, St. Johns		26 50
Curver & Co.	Professional services in <i>re</i> Regina vs. Litner		20 00
John Oag, Frank E.	do Regina vs. John Oag		50 00
Currie, J. H.	do Regina vs. J. H. Currie		10 00
Connolly Bros.	do in <i>re</i> opinion, &c. as to goods of Connolly Bros. in bonded warehouse		11 16
Marshall & Beckwith, Wm.	do in <i>re</i> Regina vs. Marshall & Beckwith		13 00
Irwin and Regina vs. Cunningham, J. H.	do in <i>re</i> Regina vs. Irwin and Regina vs. Cunningham		214 30
	Total law costs		2,410 05

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1893-94

To whom paid.	Place of Residence.	Service.	Amount paid
<i>Commission to Customs Officers.</i>			\$
Cameron, A. McK.	Meaford, Ont.	From 1st July, 1892, to 30th June, 1893	.....
Williamson, A. M.	Kincardine, Ont.	do do	.....
Rayburn, R.	Deseronto, Ont.	do do	.....
McGuire, F. J.	Trenton, Ont.	do do	.....
Elliott, George M.	Napanee, Ont.	do do	.....
Orniston, John	Gananoque, Ont.	do do	.....
Hogg, W. A.	Collingwood, Ont.	do do	.....
Joncas, P. L.	Magdalen Island, Q.	do do	.....
Beauchesne, P. C.	Paspébiac, Que.	do do	.....
Kavanagh, J. J.	Gaspé, Que.	do do	.....
Danis, A. D.	Valleyfield, Que.	do do	.....
Clark, Alex. J.	Campobello, N.B.	do do	.....
Wallace, G. H.	Sussex, N.B.	do do	.....
Binney, J. W.	Moncton, N.B.	do do	.....
Milner, W. C.	Sackville, N.B.	do do	.....
Park, W. A.	Newcastle, N.B.	do do	.....
Street, A. F.	Fredericton, N.B.	do do	.....
Robidoux, F.	Shediac, N.B.	do do	.....
O'Brien, W. J.	Bathurst, N.B.	do do	.....
Hamilton, A. G.	North Sydney, N.S.	do do	.....
Blair, H. C.	Truro, N.S.	do do	.....
Jones, Nor. B.	Weymouth, N.S.	do do	.....
Ratchford, C. E.	Amherst, N.S.	do do	.....
Boyd, A.	Antigonish, N.S.	do do	.....
Jameson, S. B.	Regina, Man.	do do	.....
Tennant, J. F.	Gretna, Man.	do do	.....
Scarth, W. F.	Virden, Man.	do do	.....
Chamness, F.	Lethbridge, Man.	do do	.....
Cox, Wm.	Macleod, Man.	do do	.....
Jones, E. H.	Kamloops, B.C.	do do	.....
Total Commission to Customs Officers			.....
<i>Commission on Tobacco Stamps.</i>			
Ferland, Ed.	St. Alexis, Que.	Allowance of 5 p. c. on sale of stamps	3
Martineau, S.	Lavaltrie, Que.	do do	0
Gauthier, P.	St. Eustache, Que.	do do	43
Archambault, Miss.	St. Alexis, Que.	do do	50
Bourgeois, Jos.	.....	do do	2
Total Commission on sale of Canada Twist Stamps			.....
<i>Duty-Pay.</i>			
Dudley, W. H.	From 1st July, 1893, to 30th June, 1894	.....	200
Dawson, W.	do do	.....	150
Jamieson, R. C.	do do	.....	100
McDonald, J. A.	do do	.....	100
O'Leary, T. J.	do do	.....	100
Flynn, D.	do do	.....	100
Howard, W. W. S.	do do	.....	100
Goodman, A. W.	do do	.....	100
Brown, J. J.	To 4th Oct., 1893	.....	26
Gerald, C.	From 1st July, 1893, to 30th June, 1894	.....	200
Falconer, J. E.	do do	.....	100
Macon, F. E.	1st Jan., 1894, to	do	50
Brennan, J.	1st July, 1893, to	do	100
McLean, H. F. H.	21st March, 1894, to	do	27
Cahill, J. W.	1st July, 1893, to	do	100
Keogh, P. M.	do do	do	100
Crotty, John.	do do	do	100

to whom paid.	Service.	Amount paid.	Total.
	<i>Duty Pay.—Concluded.</i>	\$ cts.	\$ cts.
Thomas, Robert....	From 1st July, 1893, to 30th June, 1894.....	100 00	
Manan, D. J.....	do do	100 00	
we, W.....	do do	150 00	
nn, G. A.....	do do	100 00	
roy, E. T.....	do do	100 00	
ter, H.....	do do	91 66	
ald, W. H.....	do do	150 00	
v, J. E.....	do do	150 00	
nstone, G. E.....	do do	100 00	
slor, G. S.....	do do	100 00	
steiller, G. A.....	do do	100 00	
wie, A.....	do do	150 00	
h, P.....	do do	100 00	
Donohue, M. J.....	do to 9th Sept., 1893.....	19 16	
odward, G. W.....	1st Oct., 1893, to 30th June, 1894.....	75 00	
creman, J.....	1st July, 1893, to do	100 00	
Coy, W.....	do do	150 00	
away, B. J.....	do do	100 00	
py, W. A. D.....	do do	150 00	
air, J.....	do do	100 00	
ndish, J. G.....	do do	100 00	
mpkins, P.....	do do	150 00	
garty, P.....	do do	100 00	
son, F.....	do do	100 00	
ven, W.....	do do	200 00	
ller, E.....	do do	150 00	
auchamp, J. P.....	do do	100 00	
ullion, W. J.....	do do	100 00	
leman, J. J.....	12th July, 1893, to do	122 00	
pine, L.....	do do	75 00	
upin, F. X. J. A.....	19th July, 1892, to 31st Aug., 1892.....	24 09	
meron, D. M.....	1st July, 1893, to 30th June, 1894.....	200 00	
r, B.....	do do	200 00	
nton, J.....	do do	100 00	
inn, J. D.....	do to 31st Dec., 1893.....	50 00	
tes, James.....	For year 1892-93	41 67	
urray, D.....	From 1st Jan., 1894, to 30th June, 1894.....	50 00	
yard, G. A.....	For year 1892-93	75 00	5,802 47
do	From 1st Jan., 1894, to 30th June, 1894.....	25 00	100 00
	Total Duty-Pay		5,902 47
	Grand Total		374,052 52
	ADD—Printing	4,970 79	
	Stationery	910 95	
	Lithographing	1,197 50	
			7,079 24
		Superannuation Fees.	
		\$ cts.	
Preventive Service—			
Salaries.....	68 17	3,531 83	
Contingencies		5,891 53	
			9,423 36
Authorized disbursements (less superannuation).....			390,555 12

APPENDIX B.—No. 1.—Details of Excise Expenditure, 189

Service.

ADD—Balances due to Collectors, 1st July, 1893.
 do by do 30th June, 1894.....

LESS—Balances due by Collectors, 1st July, 1893
 do to do 30th June, 1894.....

Actual disbursements agreeing with Statement No. 4, page 10.....

E. MIAI
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INLAND REVENUE DEPARTMENT,
 OTTAWA, 20th September, 1894.

No. 2.—DETAILS of Fees paid to Cullers, for the Fiscal Year ended 30th June, 1894.

Office.	Department.	Name of Culler.	Amounts Paid.	Total.	Grand Total.
			\$ cts.	\$ cts.	\$ cts.
QUEBEC.....	Square timber.	Dorval, George	700 00		
		Kelly, Edward	700 00		
		Fredrick, Ant	700 00		
		McKendry, Daniel	700 00		
		O'Brien, Martin	700 00		
		Bergeron, Jos	700 00		
		McPeak, Wm	700 00		
		Kelly, M	700 00		
				5,600 00	
		Malone, T., jun	550 00		
		Malone, T., sen	462 50		
				1,012 50	
MONTREAL, LACHINE AND SOREL.....	Staves.....	Ferland, P.		700 00	
		Total, Quebec.....			7,312 50
	General culler.	Barsalo, Edward			457 48
		Total Fees paid to Cullers.....			7,769 98

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX B—Continued.

No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1894.

Office.	Names.	Nature of Service.	Deduction for Super-annuation.	Amounts Paid.	Total.	Grand Total.
QUEBEC		<i>Salaries.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Patton, James	Supervisor of Cullers for the year.	36 00	1,764 00		
	Gowen, Edmund	Cashier and Accountant for the year.	19 96	980 04		
	Power, Richard	Chief Specification Clerk do	16 04	873 96		
	Whelan, W. F.	Specification Clerk do	15 00	735 00		
	DeMartigny, C. P. L.	do do	15 00	735 00		
	Gallagher, F.	do do	15 00	735 00		
	Belle-Rives, George.	do do	6 32	493 68		
	Harney, Thomas	Messenger for the year	4 96	395 04		
		Total, Quebec Salaries.	128 28		6,621 72	
QUEBEC		<i>Contingencies.</i>				
	Foley, Mary	Charwoman		96 00		
	Duggan, James	Night watchman.		35 00		
	Gowen, E.	Cartage, telegrams, postage, washing towels, coal oil, &c.		41 34		
	Quebec Post Office.	Rent of drawer 1083.		6 00		
	Maguire, James	Plumber		32 45		
	Behan, Bros.	Scrubbing, flannels, &c.		14 26		
	Lenieux, Z.	Locksmith.		13 00		
	Fitzgerald, J.	Hoisting wood to Messenger's rooms		4 50		
	Ball Telephone Co.	Rent.		40 00		
	La Roche & Co.	Soap and toilet paper.		1 80		

Total, Quebec Conduccances.		Cullers' Expenses.		Total, Quebec Conduccances.	
Cullers' expenses.		Cullers' expenses.		Cullers' expenses.	
Kelly, M.	67 40	Kelly, M.	67 40	Kelly, M.	67 40
Bergeson, Jos.	72 75	do	72 75	do	72 75
O'Brien, M.	192 49	do	192 49	do	192 49
Fredrick, A.	51 72	do	51 72	do	51 72
McPeak, Wm.	214 86	do	214 86	do	214 86
Dorval, Geo.	58 66	do	58 66	do	58 66
Kelly, Ed.	38 68	do	38 68	do	38 68
KcKendry, D.	278 54	do	278 54	do	278 54
Total Cullers' Expenses.		Total Cullers' Expenses.		Total Cullers' Expenses.	
975 22		975 22		975 22	
Total Quebec Expenditure.		Total Quebec Expenditure.		Total Quebec Expenditure.	
9,190 89		9,190 89		9,190 89	
Paid to Retired Cullers.		Paid to Retired Cullers.		Paid to Retired Cullers.	
Superannuation.		Superannuation.		Superannuation.	
John, Jacques	200 00	John, Jacques	200 00	John, Jacques	200 00
Morrisette, J.	200 00	Morrisette, J.	200 00	Morrisette, J.	200 00
Lockquell, L.	100 00	do	100 00	do	100 00
Demers, L.	200 00	do	200 00	do	200 00
Feore, J. F.	200 00	do	200 00	do	200 00
Dorval, P.	200 00	do	200 00	do	200 00
Walsh, Wm.	200 00	do	200 00	do	200 00
Hamel, A. F.	200 00	do	200 00	do	200 00
Gibbon, M.	200 00	do	200 00	do	200 00
Villeneuve, J.	16 68	do	16 68	do	16 68
Bédard, Jér.	200 00	do	200 00	do	200 00
McNaughton, J.	200 00	do	200 00	do	200 00
Beaupré, N.	200 00	do	200 00	do	200 00
Frenette, Jos.	200 00	do	200 00	do	200 00
Malone, J. C.	200 00	do	200 00	do	200 00
Brousseau, J. B.	200 00	do	200 00	do	200 00
Duggan, Ed.	200 00	do	200 00	do	200 00
Noel, Elie	200 00	do	200 00	do	200 00
Gilchen, T.	200 00	do	200 00	do	200 00
McInenly, T.	200 00	do	200 00	do	200 00
Lafamme, J. S.	200 00	do	200 00	do	200 00
Paury, T.	200 00	do	200 00	do	200 00
Cauchy, C.	200 00	do	200 00	do	200 00
Lynch, John	200 00	do	200 00	do	200 00
Vachon, J. B.	200 00	do	200 00	do	200 00
Murphy, T.	200 00	do	200 00	do	200 00
Demers, F. X.	200 00	do	200 00	do	200 00
Munroe, Wm.	200 00	do	200 00	do	200 00

APPENDIX B.—No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1894—Continued.

Office.	Names.	Nature of Service.	Deduction for Superannuation.	Amount Paid.	Total.	Grand Total.
QUEBEC (Continued).			\$ cts.	\$ cts.	\$ cts.	\$ cts.
	McCormick, J.	Superannuation	.....	200 00	.....	.....
	Duggan, Wm.	do	.....	200 00	.....	.....
	Morency, D.	do	.....	200 00	.....	.....
	Malone, Thos.	.....	.....	50 00	.....	.....
		Total paid to Retired Cullers	.....	.....	.....	5,906 68
MONTREAL, LACHINE AND SOREL.		<i>Salaries.</i>				
	Daveluy, Geo.	Deputy Supervisor of Cullers for the year	18 00	882 00	882 00	
		Total, Salaries.	.....	.....	.....	.....
		<i>Contingentes.</i>				
	Roy, Adolphe.	Rent of office for the year	.....	99 96	.....	.....
	do	Cleaning of office for the year	.....	36 00	.....	.....
	City of Montreal.	Water taxes	.....	10 00	.....	.....
	Demers, E.	Ink and mucilage	.....	1 85	.....	.....
	Barsalo, P.	Specification clerk	.....	53 25	.....	.....
	Kelly, E.	Travelling expenses	.....	75 00	.....	.....
	Montreal Post Office.	Post office drawer for the year	.....	4 00	.....	.....
	Stamps and Telegrams	Telegrams and stamps for the year	.....	5 75	.....	.....
		Total, Contingencies.	.....	.....	285 31	.....

Malone, T.	129 00			
Ogden, C. R.	1 50			
Travelling expenses			130 50	
Rent of post office box				920 46
Total, Contingencies				25,015 32
Total, Three Rivers				
Grand Total				109 54
ADD—Printing			87 70	
Stationery			21 84	
Authorized disbursements (Less—Superannuation)				25,124 86
ADD—Balance due by Supervisors, June 30, 1894.				75 00
Less—Balance due by Supervisors, July 1, 1893.				25,199 86
Actual disbursements, agreeing with Statement No. 8, page 15				75 00
				25,124 86

. E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures for the Year ended 30th Jun

Divisions.	To whom paid.	Service.	Amount paid.
<i>Ontario.</i>			\$
Hamilton	Collector W. F. Miller ..	To pay informer penalty in Seizure No. 32	15
Ottawa	Officer C. Curless	For his portion of Seizure No. 107 ..	12
		do do 108 ..	9
		do do 109 ..	8
		do do 110 ..	15
		do do 111 ..	10
		do do 112 ..	10
		do do 113 ..	4
		do do 114 ..	10
		do do 116 ..	25
	do R. Slattery	do do 117 ..	25
		Penalty imposed on Standard Cigar Co	
St. Catharines ..	Collector C. A. Hesson ..	To pay informer penalty in Seizure No. 14	25
Toronto	do W. C. Stratton.	do do 304 ..	2
		do do 312 ..	5
		do do 314 ..	13
	Officer W. Henderson ..	For his portion of Seizure No. 304 ..	24
		do do 305 ..	13
	do Thos. Westman ..	do do 304 ..	24
		do do 305 ..	
	Daniel Sweeney ..	To pay informer penalty in Seizure No. 306 ..	
	do M. Shanacy	For his portion of Seizure No. 306 ..	
	do J. B. Blair	do do 309 ..	
	do G. W. Taylor	do do 309 ..	
<i>Quebec.</i>			
Joliette	do C. Curless	For his portion of Seizure No. 114 ..	99
		To pay informer penalty in Seizure No. 114 ..	100
Montreal	Collector H. Lawlor	do do 738 ..	25
		do do 747 ..	5
		do do 749 ..	5
		do do 750 ..	5
		do do 755 ..	25
		do do 756 ..	25
		do do 765 ..	5
		do do 766 ..	5
		do do 769 ..	5
		do do 774 ..	25
	Officer C. Curless	For his portion of Seizure No. 668 ..	24
		do do 672 ..	1
		do do 674 ..	0
		do do 681 ..	25
		do do 683 ..	9
		do do 702 ..	2
		do do 708 ..	4

APPENDIX B.—No. 4.—Distribution of Seizures, 1893-94—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		Quebec—Continued.	\$ cts.	\$ cts.
Montreal	Officer C. Curless.....	For his portion of seizure No. 709..	4 67	
		do do 710..	12 79	
		do do 712..	7 00	
		do do 716..	5 00	
		do do 717..	25 53	
		do do 719..	5 00	
		do do 721..	33 72	
		do do 722..	40 47	
		do do 723..	30 35	
		do do 724..	4 72	
		do do 725..	29 44	
		do do 726..	4 72	
		do do 727..	4 72	
		do do 728..	4 71	
		do do 729..	4 67	
		do do 730..	7 55	
		do do 731..	4 67	
		do do 732..	4 67	
		do do 733..	4 67	
		do do 734..	4 75	
		do do 735..	4 75	
		do do 739..	12 50	
		do do 740..	5 00	
		do do 742..	25 00	
		do do 749..	9 75	
		do do 750..	2 00	
		do do 751..	5 50	
		do do 752..	7 75	
		do do 754..	7 00	
		do do 755..	27 26	
		do do 756..	86 25	
		do do 757..	10 13	
		do do 758..	7 55	
		do do 760..	7 75	
		do do 761..	22 00	
		do do 765..	4 70	
		do do 766..	13 57	
		do do 768..	22 78	
		Penalty imposed on A. Beauchemin..	25 00	
		do A. Cousineau.....	300 00	
		To pay informer penalty in Seizure		
		General No. 2594	50 00	
		do do 2596½ & 2597.	110 00	
				1,077 41
do	Officer L. Dumouchel ...	For his portion of Seizure No. 711..	.....	19 55
		do do 677..	5 00	
		do do 711..	19 55	
	do E. Forest.....			24 55
	do J. A. Watkins...	do do 714..	5 00	
		do do 736..	10 00	
		do do 738..	12 36	
		do do 747..	3 00	
		do do 748..	12 70	
		do do 749..	9 76	
		do do 750..	2 00	
		do do 763..	5 00	
		do do 769..	4 42	
		do do 770..	1 55	
	do H. G. S. Dixon...			65 79
		do do 598..	.....	0 50

APPENDIX B.—No. 4.—Distribution of Seizures, 1893-94—C

Divisions.	To whom paid.	Service.	Amount paid.
<i>Quebec—Continued.</i>			
Montreal.....	Officer G. S. Warren.....	For his portion of Seizure No. 737..	12
		do do 738..	12
		do do 747..	3
		do do 748..	12
		do do 769..	4
Quebec.....	do P. Fraser.....	Penalty imposed on F. X. Maillé....	.....
		Collector Geo. LaRue... To pay informer penalty in Seizure No. 287..	50
		do do 315..	5
		do do 325..	50
		do do 334..	50
		do do 335..	50
		do do 336..	100
		do do 339..	50
		Penalty imposed on X. Emond.....	50
		do N. Coulombe....	50
		do D. Asselin.....	50
	Officer P. LaRue.....	For his portion of Seizure No. 276..	0
		do do 336..	47
		do do 339..	21
	do C. Curless.....	Penalty imposed on D. Asselin.....	22
		do F. Vermette....	22
		For his portion of Seizure No. 306..	3
		do do 307..	0
		do do 311..	0
	do J. Rouleau.....	do do 312..	1
		do do 275..	18
		do do 284..	62
	do O. Bourget...	do do 313..	1
		do do 254..	0
		do do 262..	3
		do do 275..	18
		do do 281..	11
		do do 291..	0
		do do 299..	0
		do do 305..	10
		do do 315..	7
		do do 322..	4
		do do 324..	50
		do do 325..	30
		do do 326..	47
		do do 327..	13
	do D. M. Cameron..	Penalty imposed on A. Toussaint...	22
		For his portion of Seizure No. 262..	3
		do do 281..	11
	do Geo. Bourassa....	do do 291..	0
		do do 276..	0
		do do 283..	7
		do do 284..	62
		do do 299..	0
	Capt. A. Bernier..	do do 304..	6
		do do 291..	.....

APPENDIX B.—No. 4.—Distribution of Seizures, 1898-94—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Quebec—Continued.				
Quebec—Con...	Officer A. Ross.....	For his portion of Seizure No. 318..	1 75	
		do do 319..	11 50	
		do do 320..	2 41	
		do do 321..	2 18	
				17 84
	Constable P. Dubé.....	do do 311..	.....	0 53
	Officer L. Lépine.....	do do 313..	1 83	
		do do 323..	0 47	
				2 30
	do J. Sexton	do do 254..	.....	0 32
	do F. X. J. A. Toupin	do do 323..	.....	0 47
	do E. Trudel	do do 325..	36 82	
		do do 327..	12 92	
				49 74
	do J. Dupuis	do do 334..	49 50	
		do do 336..	47 50	
		do do 339..	21 03	
		Penalty imposed on D. Asselin.	25 00	
				143 03
	Collector A. F. Simpson.	For his portion of Seizure No. 318..	5 00	
Sherbrooke...		do do 319..	25 00	
		do do 320..	5 00	
		do do 321..	5 00	
		do do 322..	5 00	
				45 00
	Est. of late F. X. Langlois	do do 326..	.....	47 44
	Collector A. F. Simpson.	To pay informer penalty in Seizure		
		No. 48..	5 00	
		do do 74..	25 00	
		do do 75..	5 00	
		do do 76..	5 00	
		do do 77..	5 00	
		do do 78..	5 00	
		do do 88..	5 00	
		do do 89..	5 00	
		do do 90..	5 00	
		do do 92..	25 00	
		do do 95..	25 00	
		do do 96..	25 00	
				140 00
	Officer C. Curless.....	For his portion of Seizure No. 69..	26 00	
		do do 70..	26 62	
				52 62
	Officer E. S. Foss.....	do do 40..	13 26	
		do do 42..	13 95	
		do do 43..	3 25	
		do do 44..	2 54	
		do do 46..	13 47	
		do do 47..	14 30	
		do do 50..	29 60	
		do do 51..	2 15	
		do do 52..	2 69	
		do do 53..	1 73	
		do do 56..	3 29	
		do do 57..	13 87	
		do do 58..	2 66	
		do do 59..	2 71	
		do do 60..	4 15	
		do do 61..	3 09	
		do do 62..	2 75	
		do do 63..	1 58	

APPENDIX B.—No. 4.—Distribution of Seizures, 1893-94—C

Divisions.	To whom paid.	Service.	Amount paid.	
		Quebec—Continued.	\$	
Sherbrooke....	Officer E. S. Foss	For his portion of Seizure No. 64....	2	
		do do 65....	13	
	Officer A. Putney....	do do 66....	8	
		do do 67....	11	
		do do 68....	11	
		do do 72....	11	
		do do 85....	11	
		do do 87....	10	
	do A. Ross	do do 74....	11	
		do do 75....	2	
		do do 76....	3	
		do do 77....	2	
		do do 78....	2	
		do do 88....	1	
		do do 89....	2	
		do do 90....	3	
		do do 92....	11	
	do D. J. Walsh....	To pay informer penalty in Seiz. No. 43	5	
		do do 44....	5	
		do do 53....	5	
		do do 58....	5	
		do do 59....	5	
		do do 62....	5	
	do W. McGowan....	For his portion of Seizure No. 79....	12	
		do do 81....	11	
		do do 82....	11	
		do do 83....	11	
	St. Hyacinthe..	Collector A. F. Simpson.	To pay informer penalty in Seiz. No. 41	59
		Officer C. Curless..	For his portion of Seizure No. 42....	38
			do do 43....	60
do do 44....			41	
do do 45....			12	
St. Johns		To pay informer penalty in Seiz. No. 43	12	
	do J. A. Watkins...	For his portion of Seizure No. 37....	10	
		do do 41....	10	
	do A. Barry	do do 29....	10	
		do do 43....	57	
		do do 46....	4	
		do do 48....	4	
		do do 49....	4	
		do do 50....	4	
		do do 57....	4	
		Collector A. F. Simpson.	To pay informer penalty in Seiz. No. 73	10
	Officer W. McGowan....		For his portion of Seizure No. 37....	9
			do do 39....	9
			do do 40....	9
			do do 41....	9
do do 42....			6	
do do 47....			11	
do do 53....			0	
do do 62....			11	
do do 63....			11	
do do 67....	23			

APPENDIX B.—No. 4—Distribution of Seizures, 1898-94—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Quebec—Concluded.</i>	\$ cts.	\$ cts.
St. Johns—Con.	Officer Wm. McGowan..	For his portion of Seizure No. 69.....	9 87	136 08
	do	do do 72	21 12	
	do A. Barry.....	do do 54.....	10 00	
		do do 55.....	10 00	
		do do 56.....	22 50	
		do do 57.....	0 50	
		do do 59.....	10 00	
		do do 61.....	11 75	
		do do 65.....	12 00	
		do do 66.....	4 50	
		do do 68	11 00	
	do D. J. Walsh.....	do do 72.....	21 13	
		do do 73.....	35 35	
	do C. Curless.....	do do 36.....	24 87	
		To pay informer penalty in Seiz. No. 36	51 00	
Miramichi.....	do J. A. Watkins..	For his portion of Seizure No. 36		75 87
	do A. Fiset.....	do do 33.....	10 00	24 88
		do do 34.....	10 00	
	do Desroches.....	To pay informer penalty in Seiz. No. 37		20 00
	do C. Curless.....	For his portion of Seizure No. 73.....	5 96	5 00
		do do 74	3 01	
		do do 75.....	3 00	
		do do 76.....	3 00	
		do do 77.....	2 99	
		do do 78.....	3 00	
St. John's.....		do do 80.....	24 45	45 41
	do C. Curless.....	do do 54.....	25 00	
		do do 55.....	34 43	
		do do 56.....	27 87	
		<i>New Brunswick.</i>		87 30
St. John.....	do J. R. McCloskey.	For his portion of Seizure No. 46.....		8 10
	do J. T. Kelly	do do 46.....	8 10	
		do do 48.....	6 56	
	Collector R. Atherton...	do do 52.....		14 66
	Officer C. Curless..	do do 52.....		5 00
Chatham	do C. Curless.	do do 9.....	7 75	5 00
		do do 10	3 75	
				11 50
		<i>Nova Scotia.</i>		
Halifax.....	do C. W. Blethen...	For his portion of Seizure No. 105....	4 75	63 01
		do do 111.....	4 75	
		do do 116.....	0 57	
		do do 119.....	52 94	
	Messenger A. Gorman ..	do do 105....	4 75	
		do do 111.....	4 75	
		do do 116.....	0 56	
	Officer J. T. Kelly.....	do do 30.....	10 00	
		do do 31.....	5 95	
		do do 33.....	13 72	
		do do 57.....	7 25	10 06

APPENDIX B.—No. 4.—Distribution of Seizures, 1893-94—C

Divisions.	To whom paid.	Service.	Amount paid.
<i>Nova Scotia—Concluded.</i>			\$
Halifax— <i>Con.</i>	Officer J. T. Kelly.....	For his portion of Seizure No. 58....	7
		do do 59....	11
		do do 60....	11
		do do 61....	11
		do do 121....	3
		do do 122....	1
		do do 123....	7
		do do 124....	14
		do do 125....	12
		do do 126....	13
		do do 127....	11
		do do 128....	7
		do do 129....	7
		do do 130....	10
		do do 131....	9
		do do 132....	9
		do do 133....	9
		do do 134....	10
	Messenger A. Gorman ..	do do 110....	1
	Officer C. W. Blethen....	do do 110....	1
Cape Breton....	do J. T. Kelly.....	do do 32....	1
Pictou.....	do C. Curless....	do do 46....	1
	do Geo. J. Campbell.	do do 46....	1
<i>Prince Edward Island.</i>			
Charlottetown	do J. T. Kelly....	For his portion of Seizure No. 14....	9
		do do 15....	9
		do do 16....	9
		do do 17....	12
Grand Total....			.....

RECAPITULATION.

Ontario.....	\$ 499 02
Quebec	4,450 63
New Brunswick	44 26
Nova Scotia.....	300 24
Prince Edward Island.....	41 30
	<hr/>
	\$5,335 45

E. MIALL,
CommisINLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX B—Continued.

D. 5.—DETAILS of Sundry Minor Expenditures, for the Fiscal Year ended 30th June, 1894.

To whom paid.	Services.	Amounts paid.	Totals.
	<i>Minor Revenues.</i>	\$ cts.	\$ cts.
Plant, Barry	Professional services <i>re</i> ferry license for St. Leonard's and Van Buren ferry	15 00	
Champness, Fred.. ..	Commission of 5 per cent on collection of \$1,680, two years' interest on purchase price of Government telegraph line between Dunmore and Fort McLeod	84 00	
The "Advertiser"	Advertising tenders for ferry privilege between Papineauville and Brown's Wharf	4 72	
The "Watchman"	do do do	6 50	
	Total		110 22
	<i>Inspection of Staples.</i>		
Hadrill, Geo., Secretary of Montreal Board of Trade	To meet expenses of Board to determine the standards of flour and meal	573 38	
Bell, Chas. N., Secretary of Winnipeg Board of Trade	To meet expenses of Board to determine grain standards west of Lake Superior	1,028 25	
Willis, Edgar A., Secretary of Toronto Board of Trade	To meet expenses of Board to determine the grain standards	439 45	
Vincent, J. L.	Express charges in connection with flour samples sent to various inspection divisions	52 55	
Costigan, H. A.	Freight on flour samples from Montreal	6 23	
Canadian Express Co. .	Express charges on samples of grain from the Northwest, sent to High Commissioner, London, England	7 47	
Canadian Pacific Railway	Freight on six samples of grain from Winnipeg	1 66	
Stratton, W. C.	Cartage on flour standards	0 30	
Cook, F.	Bags and samples supplied to the Toronto Board of Trade	3 35	
Ryan, Edward	To pay Messrs. Lyons & Co. professional services in <i>re</i> Regina <i>vs.</i> Walsh	71 00	
		2,183 64	
	Less—Sale of old flour samples	18 61	
	Total		2,165 03

APPENDIX B.—No. 5.—Details of Sundry Minor Expenditures, &c.—

To whom paid,	Services.	Deduction for Superannuation.	Amount paid.
		£ cts.	£ cts.
<i>Adulteration of Food.</i>			
Macfarlane, Thomas	Salary as Chief Analyst for the year.....	43 96	2,156 0
McGill, A.	do Assistant Analyst for the year....	34 04	1,665 9
Babington, F. W.	do 2nd do do	25 96	1,274 0
Tourehot, A. L.	do 3rd do do	22 04	1,077 9
Casey, Thomas.	do Clerk in laboratory, from 1st July to 31st March	16 47	808 4
Watson, James.	do Clerk in laboratory for the year....	16 04	783 9
do	do Food Inspector do	4 00	196 0
Costigan, J. J.	do do do	5 00	245 0
Ferguson, J. C.	do do do	3 00	147 0
Kelly, E.	do do do	6 00	294 0
Code, A.	do do do	3 13	153 1
Kidd, Thomas.	do do do	4 00	196 0
	Total salaries.....	183 64	
<i>Contingencies.</i>			
Macfarlane, Thomas	Travelling and other expenses.....		589 0
Watson, James	do do		364 0
Kidd, Thomas	do do		406 3
Costigan, J. J.	do do		330 7
Ferguson, J. C.	do do		115 6
Kelly, E.	do do		183 0
Code, A.	do do		116 8
La Rue, G.	do do		5 4
Harrison, F. T.	Allowance under the Act for retaining fee.....		200 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		774 7
Bowman, M.	Allowance under the Act for retaining fee.....		200 0
do	do do rent.....		100 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		736 0
Best, W. F.	Allowance under the Act for retaining fee.....		200 0
do	do do rent.....		100 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		654 0
Ellis, W. H.	Allowance under the Act for retaining fee.....		200 0
do	do do rent.....		100 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		817 0
Fiset, M.	Allowance under the Act for retaining fee.....		200 0
do	do do rent.....		25 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		744 6
Valade, F. X.	Allowance under the Act for retaining fee.....		200 0
do	do do rent.....		100 0
do	do do materials used in analysis		100 0
do	Fees for analysis.....		770 3

APPENDIX B.—No. 5.—Details of Sundry Minor Expenditures, &c.—Continued.

To whom paid.	Services.	Amounts paid.	Totals.
	<i>Contingencies—Continued.</i>	\$ cts.	\$ cts.
Edrick, E. B.	Allowance under the Act for retaining fee.	200 00	
do	do do rent.	100 00	
do	do do materials used in analysis	100 00	
do	Fees for analysis.	737 34	
do	Freight on box from Ottawa.	2 75	
			1,140 09
Edwards J. B.	Allowance under the Act for retaining fee.	200 00	
do	do do rent.	25 00	
do	do do materials used in analysis	100 00	
do	Fees for analysis.	1,205 66	
	LESS—	1,530 66	
	Paid Miss Davidson for assistance from 22nd July to 21st Oct., 1893. \$ 125 01		
	Paid Miss Tyrrell, from 1st Oct., 1893, to 31st May, 1894, 8 mos. 333 28		
	Paid G. Rosser, for plumbing. 34 08		
	do Lyman, Sons & Co., for chemicals supplied. 64 76		
	do H. J. Dart & Co., for goods supplied. 64 26		
		621 39	
			909 27
Tyrrell, Miss M. J.	Services, assisting J. B. Edwards, from 1st Oct., 1893, to 31st May, 1894, 8 mos. \$ 333 28		
do	Services in laboratory at Ottawa from 1st July to 30th Sept., 1893, 3 mos. 124 98		
do	Travelling expenses from Ottawa to Montreal	7 00	
		465 26	
Davidson, Miss E.	Services, assisting J. B. Edwards, from 22nd July to 21st Oct. \$ 125 01		
do	Services in Quebec laboratory from 22nd to 31st Oct. 16 13		
do	Travelling expenses from Montreal to Quebec	6 50	
		147 64	
Wright, Miss S. E.	Services in laboratory, Ottawa, 9 mos., from 1st Oct., 1893, to 30th June, 1894. 375 03		
Mayon, D. J.	Services in laboratory, Ottawa: 25 days Oct., 15 days Nov., 15 days Dec., 1893. 60 20		
Rosser, G.	Plumbing, &c., Montreal laboratory	34 08	
Lyman, Sons & Co.	Goods supplied to do	\$ 64 76	
do	Chemical apparatus and materials for labor- atory. 410 16		
		474 92	
Dart, H. J., & Co.	Goods supplied to Montreal laboratory.	64 26	
Borden, Ritchie & Co.	Professional services in re Regina vs. Curry. \$ 3 00		
do	do Regina vs. McKenzie & Boomers. 9 18		
		12 18	
Hall, Hon. John S.	do Regina vs. Lachance. \$ 21 60		
do	do Regina vs. Robert	20 80	
do	do Regina vs. Montreal Union Abattoir. 8 00		
		50 40	
O'Connor & Hogg	do Regina vs. Skinner & Co.	15 00	
Hodgins, F. E.	do Regina vs. Abbott.	36 05	
Meredith, T. G.	do Regina vs. Pearce & Co.	3 00	
Bender, A. J.	do Regina vs. Bélanger	10 00	
Gauvreau, G.	Attending meeting of Board for Examination of can- didates for public analyst. 82 00		
Girdwood, Dr. G. P.	do do do	125 20	
Stratton, W. C.	Travelling expenses.	7 00	
Gerhardt, C.	Laboratory supplies and instruments.	248 23	
LaRue, George.	Paid L. Philbert for cleaning office for Nov., Dec., 1893, and 15 days in Jan., 1894.	15 35	

APPENDIX B.—No. 5.—Details of Sundry Minor Expenditures, &c.

To whom paid.	Services.	Amount paid.
<i>Contingencies—Concluded.</i>		\$
Stephens, H. M.	Furnishings for laboratory in Quebec.	193
Rousseau, David. . .	Furnishing, plumbing, &c., in Quebec laboratory.	\$ 154 39
do	1 still and tank for Quebec laboratory.	6 00
McCormick, R. A.	Chemical apparatus and materials for laboratory.	160
Mitchell, Robert, & Co.	do do	15
Eimer & Amend.	do do	69
Murphy, J. J.	do do	352
Gooderham & Worts. . .	Proof spirits for the laboratory.	22
Canadian Pacific Ry. . .	Freight on furniture from Quebec for laboratory.	33
Rosenthal, A.	One stop clock for laboratory.	12
Simpson, A. F.	Postage and registration on pamphlets.	7
Birkett, T.	Hardware.	33
McMorran, R. M. . . .	Glass linen, towelling, &c., for laboratory.	3
Pritchard & Andrews . .	12 brooch badges.	22
Whitehead, Mrs. J. . . .	Cleaning instruments, sample bottles, &c., for the year	7
Hagan, James.	Petty expenses, freight, cartage, &c.	162
McCullough, Anthony. .	do do	26
		115
	LESS—Sale of soda solution.	
	Total.	
	Grand Total.	
	ADD—Printing.	387
	Stationery.	138
	Actual disbursements agreeing with Statement No. 12, page 17	
RECAPITULATION.		
Minor expenditure.	\$	110 22
Inspection of staples.		2,165 03
Adulteration of food.		23,339 65
		<u>\$25,614 90</u>
E. MIALL,		
Commr.		
INLAND REVENUE DEPARTMENT,		
OTTAWA, 20th September, 1894.		

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditure for the Year ended 30th June, 1894.

Name.	Rank.	Period.	Deduction for Superannuation.	Amounts paid.	Total.
			\$ cts.	\$ cts.	\$ cts.
Wood, Hon. John F.	Controller.....	For the year.....		5,000 00	
Miall, E.	Commissioner.....	do.....	64 00	3,136 00	
Gerald, W. J.	Asst. Commissioner and Insp. of Tobacco Factories.....	do.....	60 00	2,940 00	
Robins, P. M.	Chief Accountant.....	do.....	48 00	2,352 00	
Himsworth, Wm.	Secretary.....	do.....	45 00	2,205 00	
Campeau, F. R. E.	Assistant Accountant.....	do.....	36 00	1,764 00	
Heron, W. L.	Statistical Clerk.....	do.....	36 00	1,764 00	
Valin, J. E.	Accounts Branch Clerk.....	do.....	36 00	1,764 00	
Hall, C. R.	do.....	do.....	36 00	1,764 00	
Carter, Wm.	Assistant Secretary.....	do.....	33 00	1,617 00	
Nettle, R.	Statistical Clerk.....	do.....		1,550 00	
Blatch, F. K.	Clerk of Supplies.....	do.....	28 00	1,372 00	
Shaw, J. F.	Statistical Clerk.....	do.....	28 00	1,372 00	
Doyon, J. A.	Accounts Branch Clerk.....	do.....	28 00	1,372 00	
Newby, F.	Correspondence Branch Clerk.....	do.....	28 00	1,372 00	
Byrnes, J.	Accounts Branch Clerk.....	do.....	28 00	1,372 00	
Quain, R.	do.....	do.....	27 00	1,323 00	
McCarthy, J. P.	Correspondence Branch Clerk.....	do.....	25 00	1,225 00	
Fowler, George.	Stamps Branch Clerk.....	do.....	24 50	1,200 50	
Burns, John.	Weights and Measures Clerk.....	do.....	23 75	1,163 75	
Dunne, J. P.	do.....	do.....	23 50	1,151 50	
Brunel, George.	Accounts Branch Clerk.....	do.....	20 00	980 00	
Brown, J. F.	do.....	From 1st July to 28th Feb.....	13 28	653 36	
Winter, C. F.	Clerk.....	For the year.....	19 00	931 00	
do	Private Secretary.....	do.....		600 00	
McCullough, A.	Messenger.....	do.....	5 91	466 59	
Total, Salaries.....			715 94		42,410 70
<i>Contingencies.</i>					
Potvin, Napoleon	Messenger for the year.....			400 00	
Hagan, James	do.....			400 00	
Deane, Miss A. M.	Services as Extra Clerk, from 18th June, 1893, to 1st Jan., 1894, at \$400 per annum.....			213 31	
Baine, Miss L.	Services as Extra Clerk, for 1 month, from 21st July, to 20th Aug., 1893.....			33 33	
Smith, Miss E.	Services as Extra Clerk, for the year, at \$1.50 per day.....			547 50	
Halliday, W. A.	Services as Extra Clerk, from 20th March to 30th June, at \$1.50 per day.....			154 50	
Fréchette, A.	Translation, proof-reading, &c.....			4 70	
Higman, O.	Professional services rendered in connection with pre- paration of Bill for Inspection of Electric Lighting.....			300 00	
Wood, Hon. John F.	Travelling expenses.....			400 00	
Miall, Edward.	do.....			485 90	
Gerald, W. J.	do.....			311 56	
Himsworth, Wm.	do.....			29 76	
Winter, Charles F.	do.....			216 92	
Doyon, J. A.	do.....			43 70	
The Empire, Toronto.	Subscription.....			30 00	
United Canada, Ottawa.	do.....			1 50	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—

Name.	Services.	Amount paid.
<i>Contingencies—Continued.</i>		
The Daily Sun, St. John, N.B.	Subscription 2 years.....	10
Grip, Toronto.....	do	1
Daily Globe, Toronto.....	do	6
Moniteur Acadien, Shediac, N.B.	do 2 years.....	3
Richmond Guardian, Quebec.....	do	3
The Courier, Brantford.....	do	2
Progrès du Saguenay, Chicoutimi.....	do	2
The Western World, Winnipeg.....	do	2
Fredericton Farmer, Fredericton.....	do 2 years.....	1
Brandon Mail, Brandon.....	do	1
The Critic, Halifax.....	do	1
The Gazette, Montreal.....	do	2
The Standard, Blyth, Ont.....	do	1
The Examiner, Charlottetown.....	do	1
Presbyterian Witness, Halifax.....	do	1
Regina Leader, Regina, N.W.T.	do	1
Le Prix Courant, Montreal.....	do	1
The World, Chatham, N.B.....	do 2 years.....	1
Almonte Times, Almonte.....	do do	1
Canadian Manufacturer, Toronto.....	do	1
Daily Citizen, Ottawa.....	do 4 copies.....	2
Scandinavian Canadian, Winnipeg.....	do	1
Welland Telegraph, Welland, O.	do 5 years.....	1
Evening Telegram, Toronto.....	do	1
Brampton Times, Brampton.....	do 2 years.....	1
Evening Journal, Ottawa.....	do 4 copies.....	20
La Patrie, Montreal.....	do	1
The Catholic Register, Toronto.....	do	1
The Intelligencer, Belleville.....	do	1
The Daily Mail, Toronto.....	do	1
Le Monde, Montreal.....	do 3 copies.....	1
The Free Press, Ottawa.....	do	1
The Trade Review, Montreal.....	do	1
Daily Mercury, Quebec.....	do	1
The Times, Moncton, N.B.....	do	1
Le Sorelois, Sorel.....	do	1
The Sorel News, Sorel.....	do	1
L'Événement, Quebec.....	do	1
Paris-Canada.....	do 3 years.....	7
The World, Toronto.....	do	1
The Oxford Tribune, Ingersoll.....	do 4 years.....	1
The Herald, Halifax.....	do	1
The Evangelical Churchman, Toronto.....	do	1
Le Canada, Ottawa.....	do	1
The Weekly Colonist, Victoria.....	do	1
Ridgway, Wm., London, Eng.....	do to Journal of Gas Lighting, "Chemical News," &c.....	1
The Daily News, Kingston.....	do	1
The Times, Brockville.....	do	1
La Vallée de L'Ottawa, Ottawa.....	do	1
The Daily News, Berlin.....	do	1
The Daily Herald, Montreal.....	do	1
Catholic Record, London.....	do	1
Commercial and Financial Chronicle, New York.....	do	10
The National, Toronto.....	do	1
Daily Herald, Guelph.....	do	1
Casket, Antigonish.....	do 3 years.....	1
The Equity, Shawville.....	do	1

APPENDIX B.—No. 6.—Details of Departmental Expenditure—Continued.

Name.	Services.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
<i>Contingencies—Continued.</i>			
La Minerve, Montreal.....	Subscription.....	10 00	
The Free Press, Acton, Ont.....	do.....	1 00	
The Advance, Barrie.....	do.....	4 00	
The North-west Review, Winnipeg.....	do 3 years.....	6 00	
Le Quotidien, Lévis, Que.....	do.....	2 50	
The Daily Witness, Montreal.....	do.....	3 00	
Courrier du Canada, Que.....	do.....	3 00	
Free Press, Winnipeg.....	do.....	8 00	
The Tribune, Minnedosa.....	do.....	1 50	
Union Standard, Thornbury.....	do.....	1 00	
The Mining Review, Ottawa.....	do.....	6 00	
The Investigator, Toronto.....	do.....	1 50	
The Springhill News, Springhill, N.S.....	do.....	1 00	
The Advocate, Toronto.....	do 2 copies.....	6 00	
The Muskoka Herald, Bracebridge.....	do 2 years.....	2 50	
Canadian Baptist, Toronto.....	do.....	1 75	
Volksblatt, New Hamburg.....	do 2 years.....	3 00	
Journal of Commerce, Montreal.....	do.....	2 00	
The Sentinel, Toronto.....	do.....	2 00	
The Planet, Chatham, Ont.....	do.....	1 00	
The Times, Liverpool, N.S.....	do.....	1 50	
Canadian Gazette, London, Eng.....	do.....	4 38	
The News, Smith's Falls, Ont.....	do.....	2 50	
Dominion Oddfellow, Toronto.....	do.....	4 50	
Dufferin Post, Orangeville, Ont.....	do.....	1 50	
Nor' Wester, Winnipeg.....	do.....	10 50	
The Spectator, Hamilton.....	do.....	6 00	
The Postmaster, Ottawa.....	Postage for the year.....	37 88	
The Bell Telephone Co.....	Telephone for the year.....	39 55	
Canadian Pacific Railway Co's Telegraph.....	Telegraph account for the year.....	260 29	
Great North-western Telegraph Co.....	do do.....	154 96	
The Queen's Printer.....	Stationery.....	866 41	
do.....	Books.....	33 40	
do.....	Printing.....	1,021 42	
do.....	Lithographing.....	100 60	
do.....	Parliamentary publications.....	60 25	
Pritchard & Andrews, Ottawa.....	Repairing model dater for accountant.....	0 75	
Canadian Express Co.....	Express charges for the year.....	10 55	
Dominion Express Co.....	do do.....	14 60	
Beaupré, H.....	Cab-hire.....	3 00	
Lavergne, L.....	do.....	1 25	
Nichol, S.....	do.....	1 25	
Hurtubise, W.....	do.....	1 00	
Gardner, W.....	do.....	2 50	
Tassé, A.....	do.....	1 00	
Maveitty, Mrs.....	Washing towels.....	44 00	
Donovan, J.....	Cartage for the year.....	79 40	
Storr, A. M.....	do.....	5 30	
Sproule, W. H.....	Repairing clocks.....	1 00	
Bate & Co.....	Sundries for the department.....	6 54	
Shaw, C. S., & Co.....	do do.....	1 75	
Esmonde, J. P. & F. W.....	do do.....	20 60	
Masson & Co.....	do do.....	1 00	
Brook, James A., & Co.....	do do.....	8 60	

APPENDIX B.—No. 6.—Details of Departmental Expenditure—

Name.	Services.	Amount paid.
	<i>Contingencies—Concluded.</i>	<i>£ ct</i>
Jones, John	Sundries for the department.	2 5
McCullough, A.	Sundry petty expenses	14 3
	Total, Departmental Contingencies..	...
	Authorized disbursements (less superannua- tion).....	.....
	ADD—Balance due 30th June, 1894. ....	.....
	LESS—Balance due 1st July, 1893....	.....
	Actual disbursements agreeing with State- ment No. 17, page 24. ....	.....

E. MIALl,
Comm

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX B—Continued.

No. 7.—DETAILS of Expenditure for Weights and Measures for the Year ended 30th June, 1894.

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.
Johnson, Wm	Salary as Inspector for the year	20 58	1,012 71	
Slattery, Thos	do Mechanical Inspector for the year ..	13 96	686 04	
Irwin, S.	do Assistant do	12 00	588 00	
	Salaries	46 54	2,286 75	
	Contingencies		586 60	
				2,873 35
	<i>Hamilton.</i>			
McKenzie, T. H.	Salary as Inspector, 1st July to 22nd May	18 64	1,142 26	
Freed, A. T.	do do 23rd May to 30th June		150 52	
McDonald, J.	do Assistant Inspector for the year	16 04	783 96	
Marantette, A.	do do do	16 04	783 96	
Magness, R.	do do 1st July to 31st Aug.	3 00	147 00	
Laidman, R. H.	do do for the year	13 96	686 04	
Beattie, Thos	do do do	13 04	636 96	
Fitzgerald, E. W.	do do do	13 96	686 04	
Wheatley, A. E.	do do do	12 00	588 00	
	Salaries	106 68	5,604 74	
	Contingencies		533 45	
				6,138 19
	<i>Kingston.</i>			
Macdonald, J. A.	Salary as Inspector for the year	24 00	1,176 00	
Whittaker, W. W.	do Assistant Inspector for the year	12 00	588 00	
Giffin, W. W.	do do do	12 00	588 00	
	Salaries	48 00	2,352 00	
	Contingencies		763 70	
				3,115 70
	<i>London.</i>			
Egan, Jas	Salary as Inspector for the year	24 00	1,176 00	
Coughlin, D.	do Mechanical Inspector for the year ..	16 04	783 96	
Thomas, J. S.	do Assistant do do	13 96	686 04	
	Salaries	54 00	2,646 00	
	Contingencies		693 54	
				3,339 54
	<i>Orillia.</i>			
Bolster, Geo. I.	Salary as Inspector for the year	19 96	980 04	
Lyons, John	do Assistant Inspector for the year	16 04	783 96	
Elliot, T. H.	do Mechanical do do	15 08	484 92	
	Salaries	51 08	2,248 92	
	Contingencies		643 00	
				2,891 92
	<i>Ottawa.</i>			
Code, A.	Salary as Inspector for the year	24 00	1,176 00	
Cosgrove, J.	do Assistant Inspector for the year	13 96	686 04	
Gorman, M.	do do do do	12 00	588 00	
Lynch, P.	do do do do	6 32	493 68	
	Salaries	56 28	2,943 72	
	Contingencies ..		1,201 89	
				4,145 61

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—Con.

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Total.
		\$ cts.	\$ cts.	\$ cts.
<i>Toronto.</i>				
Piper, H.	Salary as Inspector for the year.	25 96	1,274 04	
Milligan, R. J.	do Assistant Inspector for the year.	15 00	735 00	
Wright, R. J.	do do do.	15 00	735 00	
Todd, Thos.	do do do.	12 00	588 00	
	Salaries.	67 96	3,332 04	
	Contingencies.		811 77	4,143 81
<i>Windsor.</i>				
Hayward, W. J.	Salary as Inspector for the year.	24 00	1,176 00	
Hughes, R. A.	do Assistant Inspector for the year.	12 00	588 00	
	Salaries.	36 00	1,764 00	
	Contingencies.		830 50	2,394 50
<i>Montreal.</i>				
Chalut, J. O.	Salary as Inspector for the year.	31 96	1,568 04	
Daoust, J. A.	do Assistant Inspector for the year.	15 96	697 95	
Dorion, J. T.	do do do.	16 04	783 96	
Gervais, S.	do do do.	16 04	783 96	
Dillon, S.	do do 1st July to 31st May.	12 76	628 87	
Richard, J. U.	do do for the year.	13 96	686 04	
Baker, J. S.	do do do.	13 96	686 04	
Hébert, J. A. P.	do do do.	12 00	588 00	
Tomlinson, W. W.	do do do.	6 32	493 68	
Fournier, L. A.	do do 1st to 30th June.	1 25	40 41	
	Salaries.	140 25	6,956 95	
	Contingencies.		1,036 18	7,993 13
<i>Quebec.</i>				
Bourassa, P. E.	Salary as Inspector for the year.	24 00	1,176 00	
Kelly, M. J.	do Assistant Inspector for the year.	16 95	832 98	
Pinhey, H.	do Mechanical do.		600 00	
Chabot, F. X.	do Assistant do.	12 00	588 00	
Petit, J. B.	do do do.	6 32	493 68	
Guay, A.	do do do.	6 32	493 68	
Moreau, A.	do Caretaker.	6 00	294 00	
	Salaries.	71 59	4,478 34	
	Contingencies.		1,383 84	5,862 18
<i>Three Rivers.</i>				
Olivier, J. A.	Salary as Inspector for the year.	24 12	914 54	
	Insurance. \$61.30			
Provost, J. J.	do Assistant Inspector for the year.	13 96	686 04	
Mongeson, C.	do do do.	6 32	493 68	
	Insurance. \$61.30			
	Salaries.	44 40	2,094 26	
	Contingencies.		241 18	2,335 44

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—*Con.*

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Fredericton.</i>	\$ cts.	\$ cts.	\$ cts.
Freeze, E. C.	Salary as Inspector, 1st July to 31st Oct.	6 64	326 68	
Bois, Geo. A.	do Asst. Inspector, 1st July to 28th Feb.	8 00	392 00	
	Salaries	14 64	718 68	
	Contingencies		32 66	751 34
	<i>King's.</i>			
Scovil, W. B.	Salary as Inspector for the year	16 04	783 96	
Richard, D.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	28 04	1,371 96	
	Contingencies		293 03	1,664 99
	<i>St. John.</i>			
Wilmot, J. B. ...	Salary as Inspector for the year	24 00	1,176 00	
Cowan, E.	do Assistant Inspector for the year. ...	12 00	588 00	
Bois, Geo. A.	do do 1st Mar. to 30th June	4 00	196 00	
	Salaries	40 00	1,960 00	
	Contingencies		142 37	2,102 37
	<i>Cape Breton.</i>			
Tremaine, L. E.	Salary as Inspector for the year	16 00	784 00	
	Contingencies		202 85	986 85
	<i>Halifax.</i>			
Ryan, J. B.	Salary as Inspector for the year	19 96	980 04	
Kelly, E.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	31 96	1,568 04	
	Contingencies		726 25	2,294 29
	<i>Pictou.</i>			
McKay, J.	Salary as Inspector for the year	18 00	882 00	
Chisholm, J. J.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	30 00	1,470 00	
	Contingencies		149 17	1,619 17
	<i>Yarmouth.</i>			
Allison, C.	Salary as Inspector for the year	20 00	980 00	
	Contingencies		191 39	1,171 39
	<i>Charlottetown.</i>			
Reddin, Jas.	Salary as Inspector for the year	24 00	1,176 00	
Hughes, H.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	36 00	1,764 00	
	Contingencies		239 58	2,003 58

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—*Con.*

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Winnipeg.</i>	\$ cts.	\$ cts.	\$ cts.
Huggard, R. T.	Salary as Inspector for the year	24 00	1,176 00	
Cowley, W.	do Assistant Inspector for the year	16 04	783 96	
Costello, J. W.	do do do	13 96	686 04	
Ross, H. E.	do do do	12 00	588 00	
Patterson, A. C.	do do 1st July to 30th Sept.	3 00	147 00	
Russell, W. W.	do do for the year	6 73	532 58	
Looby, John.	do do do	6 32	493 68	
Girdlestone, R. J. M.	do do do	4 04	195 96	
	Salaries	86 09	4,603 19	
	Contingencies		712 38	5,315 57
	<i>Victoria.</i>			
Finlay, H.	Salary as Inspector for the year	16 04	783 96	
Leighton, W. K.	do Assistant Inspector for the year	7 04	342 96	
	Salaries	23 08	1,126 92	
	Contingencies		778 77	1,905 69
Vincent, J. L.	District Inspector—Contingencies			1 50
Burke, T.	do do			32 32
Barrett, J. K.	do do			358 35
	<i>General.</i>			
Johnstone, W. J.	Salary as Chief Inspector of Standards for the year	40 00	1,960 00	
	Contingencies		329 05	2,289 05
	<i>Inspector of Scale Factories.</i>			
Magness, R.	Salary for the year	15 00	735 00	
	Contingencies		573 11	1,308 11
	<i>General Contingencies.</i>			
Burgess, Thos.	Services as mechanical assistant for May and June, 1893	133 40		
do	Services as mechanical assistant for year ended 30th June, 1894	800 00	933 40	
Sixsmith, Miss B.	Services from June 22nd, 1893, to 30th Nov., 1893		173 31	
Kennedy, Wm.	Services for 13 days, from 4th to 18th November, 1893, cleaning weights		16 25	
Brownlow, W. H.	Services 10 days in November, month of December, and 19 days Jan., 1st to 22nd, cleaning weights, &c		68 75	
Thompson, J. A.	Services 2½ days with team and five men, storing standards		28 00	
McCullough, A.	Petty expenses, freight, cartage, &c.		17 35	
Cole's National Manfg. Co.	1 bell tent, complete, for officer of W. & M., in Quebec		16 80	
May, Geo. & Sons.	2 rubber sheets		2 20	
Garland, J. M.	2 woolen blankets for officer in Quebec District		3 90	
Higman, O.	Travelling expenses, &c., to Chicago		200 00	
Lyman, Sons & Co.	For 50 feet rubber tubing		4 75	
Pritchard & Andrews	Stamps, punches, cement, &c.		203 58	
Meredith, T. G.	Professional services in re Regina vs. Goldberg		10 00	
Diamond, W. J.	do do Regina vs. J. Latta		30 00	

APPENDIX B.—No. 7.—Details of Weights and Measures Expenditure—*Con.*

To whom paid.	Services.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
Diamond, W. J.....	Professional services <i>in re</i> Regina vs. Parks (4 cases and Regina vs. Kirby)...	80 00	
Walsh, M.....	do Regina vs. Rennick	6 50	
McLeod, Neil.....	do advice given Mr. Inspector Reddin	8 00	
Fyfe, James.....	To report on combination automatic scale presented by Mr. Menard of Chicago	15 00	
Borbridge, S. & H.....	12 leather cases for books.	30 00	
Burrow, Stewart & Milne	2 special testing scales	100 00	
Birkett, Thomas.....	Hardware	0 52	
Bailey, George.....	Repairs, fixings, &c., for kits.	64 71	
		2,013 02	
	Less—Received from sale of grain weights....	7 00	
	Total General Contingencies.....		2,006 02
	Grand Total.....		71,043 96
	ADD—Printing	451 10	
	Stationery.....	551 43	
	Lithographing.....	187 00	
			1,189 53
	Authorized disbursements (less superannuation).....		72,233 49
	ADD—Balances due by sundry persons, 30th June, 1894	193 26	
	Balances due to sundry persons, 1st July, 1893.....	57 50	
			250 76
	Less—Balances due by sundry persons, 1st July, 1893.....		72,484 25
			301 36
	Actual disbursements agreeing with Statements Nos. 21A and 21B, pages 42 and 43.....		72,182 89

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

E. MIALl,
Commissioner.

APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditure, for the Year ended 30th June, 1894.

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Barrie.</i>	\$ cts.	\$ cts.	\$ cts.
Shanacy, M	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		4 55	102 55
	<i>Belleville.</i>			
Johnson, Wm.....	Salary as Inspector for the year.....	5 00	245 00	
	Contingencies.....		92 48	337 48
	<i>Berlin.</i>			
Lynes, K.....	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		10 80	108 80
	<i>Brockville.</i>			
Giffin, W. W	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		28 43	126 43
	<i>Cobourg.</i>			
Bickle, J. W.....	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		72 80	170 80
	<i>Cornwall.</i>			
Mulhern, M. M.....	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		75 68	173 68
	<i>Guelph.</i>			
Broadfoot, S.	Salary as Inspector for the year.....	2 00	98 00	
	Contingencies.....		12 40	110 40
	<i>Hamilton.</i>			
McPhie, D.....	Salary as Inspector for the year.....	24 00	1,176 00	
Dennis, W. A.....	do Assistant Inspector for the year.....	1 96	9 04	
	Salaries.....	25 96	1,274 04	
	Contingencies.....		194 69	1,468 73
	<i>Kingston.</i>			
Burrows, Wm.....	Salary as Inspector for the year.....	8 00	392 00	
	Contingencies.....		108 25	500 25
	<i>Listowel.</i>			
Hawkins, A. St. Geo.	Salary as Inspector for the year.....	1 25	98 75	
	Contingencies.....		60 55	159 30
	<i>London.</i>			
Williams, J.	Salary as Inspector for the year.....	20 00	980 00	
	Contingencies.....		411 85	1,391 85

APPENDIX B.—No. 8—Details of Gas Expenditure, &c.—Continued.

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Napanee.</i>	\$ cts.	\$ cts.	\$ cts.
Elliott, Geo. M.	Salary as Inspector for the year	2 00	98 00	104 00
	Contingencies.		6 00	
	<i>Ottawa.</i>			
Roche, H. G.	Salary as Inspector for the year	18 00	882 00	1,194 55
	Contingencies.		312 55	
	<i>Owen Sound.</i>			
Graham, W. J.	Salary as Inspector for the year	4 00	196 00	321 00
	Contingencies.		125 00	
	<i>Peterborough.</i>			
Cahill, Thomas	Salary as Inspector for the year	4 00	196 00	235 70
	Contingencies.		39 70	
	<i>Sarnia.</i>			
Hicks, W. H.	Contingencies.			26 55
	<i>Stratford.</i>			
Rennie, Geo.	Salary as Inspector for the year	2 00		98 00
	<i>Toronto.</i>			
Johnstone, J. K.	Salary as Inspector for the year	28 04	1,371 96	2,217 83
Pape, James.	do Assistant Inspector for the year.	6 99	799 92	
	Salaries.	35 03	2,171 88	
	Contingencies.		45 95	
	<i>Montreal.</i>			
Aubin, A.	Salary as Inspector for the year	28 04	1,371 96	
O'Flaherty, M. J.	do Assistant Inspector for the year.	28 04	771 96	2,441 65
	Salaries.	56 08	2,143 92	
	Contingencies.		297 73	
	<i>Quebec.</i>			
LeVasseur, N.	Salary as Inspector for the year	19 96	980 04	1,510 50
Moreau, A.	do Caretaker do	6 00	294 00	
	Salaries.	25 96	1,274 04	
	Contingencies.		236 46	
	<i>Sherbrooke.</i>			
Simpson, A. F.	Salary as Inspector for the year	2 00		98 00
	<i>Fredericton.</i>			
Purdie, S. A.	Salary as Inspector for the year	2 50		197 50

APPENDIX B.—No. 8.—Details of Gas Expenditure, &c.—*Continued.*

To whom paid.	Services.	Deduction for Superannuation.	Amounts paid.	Totals.
	<i>Moncton.</i>	\$ cts.	\$ cts.	\$ cts.
Lawlor, R. A.	Salary as Inspector for the year	6 00	294 00	
	Contingencies		89 52	383 52
	<i>St. John.</i>			
Rowan, A.	Salary as Inspector for the year	20 00	980 00	
	Contingencies		74 98	1,054 98
	<i>Halifax.</i>			
Miller, A.	Salary as Inspector for the year	24 00	1,176 00	
Munro, H. D.	do Asst. do do	1 96	98 04	
	Salaries	25 96	1,274 04	
	Contingencies		877 06	2,151 10
	<i>Charlottetown.</i>			
Knight, Jos.	Salary as Inspector for the year	2 50	197 50	
	Contingencies		27 00	224 50
	<i>Winnipeg.</i>			
Huggard, R. T.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		165 16	361 16
	<i>Nanaimo.</i>			
Good, H. L.	Salary as Inspector, 1st Dec. to 30th June ...	1 12	57 19	
	Contingencies		230 74	287 93
	<i>New Westminster.</i>			
Wolfenden, Wm ...	Salary as Inspector, 1st Dec. to 30th June ...	1 12	57 19	
	Contingencies		392 52	449 71
	<i>Vancouver.</i>			
Miller, J. E.	Salary as Inspector, 1st Dec., to 30th June.	1 12	57 19	
	Contingencies		392 16	449 35
	<i>Victoria.</i>			
Jones, R.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		441 83	637 83
Gill, Wm	Contingencies as District Inspector			43 50
	<i>General.</i>			
McPhie, D.	Travelling and other expenses in connection with equipment of various offices			1,313 01

APPENDIX B.—No. 8.—Details of Gas Expenditure, &c.—*Concluded.*

To whom paid.	Services.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Lyman Sons & Co..	Two Dassic cylinders, and rubber tubing	75 75	
Dom'on Express Co.	Charges on box from Victoria, B.C.	28 65	
McPhie, D.	Freight on meter prover and test meter from Victoria..	32 04	
do	Equipment of sundry gas offices	241 05	
Canad'n Express Co	Freight on goods from Oertling	19 59	
Wright, W. J.	Professional services <i>in re</i> Regina vs. White	5 00	
Hall, Hon. J. S.	do Regina vs. sureties of Wm. Hart	51 50	
Pritchard & Andrews	Year's dies, refit meter seals, and cement, &c.	15 40	
Oertling, L.	Condensers, sperm candles, &c.	130 58	
Canad'n Rubber Co	50 feet 5-inch tubing	7 50	
	Total General Contingencies		607 06
	Grand Total		21,059 20
	ADD—Printing	326 88	
	Stationery	99 63	
			426 51
	Authorized disbursements (less superannuation)		21,485 71
	ADD—Balances due by Inspector, 30th June, 1894..	212 88	
	do to do 1st July, 1893 ..	08	
			212 96
	Less—Balances due by Inspector, 1st July, 1893 ..		21,698 67
			360 47
	Actual disbursements, agreeing with Statement No. 22, page 45.		21,338 20

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 20th September, 1894.

APPENDIX B.

No. 9.—List of Persons employed by the Inland Revenue Department on Salary, during the Year ended 30th June, 1894.

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Adams, J. S.		1					
Alexander, Thos.		1					
Allen, G. A.		1					
Allison, Chas.				1			
Amor, Wm.		1					
Armstrong, Walter.		1					
Atherton, R.		1					
Aubin, A.					1		
Babington, F. W.							1
Baby, J. C.		1					
Baby, Jos.		1					
Baby, W. A. D.		1					
Baker, J. S.				1			
Barber, J. S.		1					
Barker, C.		1					
Barrett, J. K.		1					
Battle, M.		1					
Bayard, Gilbert A.		1					
Bensley, R.		1					
Beattie, Thos.				1			
Beauchamp, J. P.		1					
Bell, James E.		1					
Belle-Rives, Geo.			1				
Belyea, T. H.		1					
Bennett, Jas.		1					
Bickle, J. W.		1			1		
Bish, Philip.		1					
Blair, J. B.		1					
Blatch, F. K.	1						
Blethen, C. W.		1					
Blundell, Richard.		1					
Bois, G. A.				1			
Boivin, C. A.		1					
Bolster, G. I.				1			
Boomer, J. B.		1					
Borradaile, R.		1					
Boucher, O. N. E.		1					
Bourassa, Joseph.		1					
Bourassa, P. E.				1			
Bourget, O.		1					
Bouteiller, G. A.		1					
Bowman, Allan.		1					
Boyd, S. J.		1					
Boyle, P.		1					
Brabant, J. B. G. N.		1					
Bradley, Miss Carrie.		1					
Brennan, D. J.		1					
Brennan, John.		1					
Broadfoot, S.		1					
Brown, J. J.		1					
Brown, S.	1	1					
Brunel, G.							
Bulmer, Wm.		1					
Burgess, Thomas.				1			
Burke, T.		1					
Burns, John.	1						
Burrows, Wm.					1		

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Byrnes, John	1						
Cahill, J. H.		1					
Cahill, J. W.		1					
Cahill, T.		1			1		
Cameron, D. M.		1					
Campeau, F. R. E.	1						
Carroll, D.		1					
Carter, Wm.	1						
Caven, A.		1					
Caven, W.		1					
Chabot, F. X.				1			
Chalut, J. O.				1			
Chisholm, J. J.				1			
Chisholm, Noble.		1					
Christie, W. J.		1					
Clark, A. F.		1					
Clark, James Alfred.		1					
Codd, Herbert J. S.		1					
Code, A.				1			1
Code, Abraham.		1					
Colclough, J. W.		1					
Coleman, Chas.		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Conway, B. J.		1					
Cosgrove, John.				1			
Costello, J. W.				1			
Costigan, H. A.		1					
Costigan, J. J.		1					1
Coughlin, D.				1			
Courtney, J. J.		1					
Cowan, Edgar.				1			
Cowley, W.				1			
Crawford, W. P.		1					
Crotty, John.		1					
Crowe, W.		1					
Cullen, P.		1					
Curless, C.						1	
Dacust, J. A.				1			
Daveluy, George.			1				
Daveluy, J. P.		1					
Davis, James.		1					
Davis, John.		1					
Davis, T. G.		1					
Dawson, W.		1					
DeMartigny, C. P.			1				
Dennis, W. A.					1		
Dearoches, David.		1					
Devine, Felix M.		1					
Dibblee, Wm.		1					
Dick, J. W.		1					
Dickson, C. T.		1					
Dixon, H. G. S.		1					
Dingman, N. J.		1					
Dodda, E. W.		1					
Donaghy, Wm.		1					
Dorion, G. T.				1			
Doyle, J. E. H.		1					
Doyon, J. A.	1						
Dowling, Thomas.		1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Dudley, W. H.		1					
Dunne, J. P.	1						
Dumbrille, J.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre.		1					
Dunlop, C.		1					
Duplessis, C. Z.		1					
Dustan, W. M.		1					
Earle, R. H.		1					
Egan, James.				1			
Egener, A.		1					
Elliott, G. M.					1		
Elliott, T. H.				1			
Erb, A. A.		1					
Evans, G. T.		1					
Fahey, Ed.		1					
Fahey, Owen.		1					
Falconer, Jas.		1					
Ferguson, J.		1					
Ferguson, John C.		1					1
Findley, Hugh.				1			
Fiset, Arthur.		1					
Fitzgerald, E. W.				1			
Fitzpatrick, W. J.		1					
Flynn, D.		1					
Flynn, J. P.		1					
Forest, E. R.		1					
Fortier, J. J. O.		1					
Foster, Henry.		1					
Fowler, Geo.	1						
Fox, J. D.		1					
Fox, Thomas.		1					
Fraser, G. J.		1					
Fraser, P.		1					
Gallagher, F.			1				
Gatien, F.		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gervais, Samuel.				1			
Giffin, W. W.					1		
Gill, Wm.		1					
Girard, Iréné.		1					
Girdlestone, R. J. M.		1		1			
Godson, H.		1					
Goodman, A. W.		1					
Gorman, Arthur.		1					
Gorman, M.				1			
Gosnell, T. S.		1					
Gouin, N.			1				
Gow, James.		1					
Gow, J. E.		1					
Gowen, Edmund.			1				
Graham, W. J.		1			1		
Graham, W. T.		1					
Grant, H. H.		1					
Grimason, Thomas.		1					
Guay, Alphonse.					1		
Hagerty, P.		1					
Hall, C. R.	1						

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Hall, J. J.		1					
Hamilton, W. L.		1					
Hanley, A.		1					
Harney, Thomas			1				
Hart, P. D.		1					
Harvey, E. A.		1					
Harwood, R. U.		1					
Hastie, Wm.		1					
Hasty, M. J.		1					
Hawkins, A. C.		1					
Hawkins, A. St. George					1		
Hawkins, W. L.		1					
Hayward, W. J.				1			
Hébert, C. D.		1					
Hébert, J. A. P.				1			
Helliwell, H. N.		1					
Henderson, W.		1					
Henry, J. M. B.		1					
Henwood, Geo.		1					
Heron, W. L.	1						
Hesson, C. A.		1					
Hicks, W. H.		1					
Hill, A. M.		1					
Hinsworth, Wm.	1						
Hobbs, G. N.		1					
Howard, W. S.		1					
Howden, R.		1					
Howie, A.		1					
Hubley, H. H.		1					
Hudon, A.		1					
Huggard, R. T.				1	1		
Hughes, R. A.				1			
Hurst, Levi B.		1					
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Robert		1					
Irwin, Samuel				1			
James, T. C.		1					
Jamieson, R. C.		1					
Johnson, G. E.		1					
Johnson, J. J.		1					
Johnson, Wm.				1	1		
Johnstone, J. K.					1		
Johnstone, W. J.				1	1		
Jones, Andrew		1					
Jones, Richard				1			
Jubenville, J. P.		1					
Keeler, G. S.		1					
Keilty, Thos.		1					
Kelly, Edward				1			1
Kelly, John F.						1	
Kelly, M. J.				1			
Kenning, J. H.		1					
Keogh, P. M.		1					
Kidd, Thomas						1	1
King, R. M.		1					
Knight, Jos.					1		
Knowlson, J. B.		1					
Laidman, Richard H.				1			
Lane, T. M.		1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Continued.*

NAMES.	SERVICES.						
	Inade.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Laporte, Geo		1					
LaRivière, A. C.		1					
LaRue, Geo.		1					
Lauder, John		1					
Lavallé, D. P.		1					
Lawlor, H.		1					
Lawlor, R. A.		1			1		
Lecours, H. T.		1					
Lee, Edward		1					
Leighton, W. K.				1			
LeMoine, Jules		1					
LeMoine, J. M.		1					
Lépine, Louis		1					
Leprohon, R. M.		1					
Lett, F. P. A.		1					
LeVasseur, N.					1		
Logan, John		1					
Looby, John				1			
Lynch, P.				1			
Lynes, K.		1			1		
Lyons, E.		1					
Lyons, John				1			
Macdonald, A. B.		1					
Macdonald, D.		1					
Macdonald, J. A.				1			
Macfarlane, Thos							1
Mackay, G. W.		1					
Mackay, J. H.		1					
Malo, T.		1					
Magness, Robert				1			
Mainville, C. P.		1					
Malone, Thomas			1				
Manning, J.		1					
Marcon, F. E.		1					
Marentette, Alex				1			
Marion, Eugène		1					
Marshall, F.		1					
Mason, F.		1					
Metcalf, W. F.		1					
Miall, E.	1						
Miller, A.					1		
Miller, J. E.		1					
Miller, W. F.		1					
Millier, Elie		1					
Milligan, R. J.				1			
Milliken, E.		1					
Mongeon, Cyrille				1			
Monteith, J. A.		1					
Moore, T.		1					
Moore, Wm.		1					
Moreau, Alf.				1	1		
Morrow, John		1					
Mulhern, M. M.		1			1		
Munro, H. D.		1			1		
Murray, A. E.		1			1		
Murray, David		1					
McAllister, A.		1					
McCarthy, J. P.	1						
McClanaghan, M.		1					
McCloskey, J. R.		1					

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
McCoy, Wm.....		1					
McCuaig, Aug. F.....		1					
McCullough, A.....	1						
McDonald, J.....				1			
McDonald, J. A.....		1					
McDonald, M. A.....		1					
McFarlane, C. D.....		1					
McGill, A.....							1
McIntyre, Donald.....		1					
McKay, John.....				1			
McKimm, U. H.....		1					
McPherson, A. F.....		1					
McPhie, Donald.....					1		
McSween, James.....		1					
Nash, S. C.....		1					
Nettle, R.....	1						
Newby, F.....	1						
Nichols, J. T.....		1					
Olivier, J. A.....				1			
O'Brien, C.....		1					
O'Brien, J. F.....		1					
O'Donnell, J.....		1					
O'Donohue, M. J.....		1					
O'Flaherty, M. J.....					1		
O'Leary, T. J.....		1					
Panneton, G. E.....		1					
Pape, James.....					1		
Patton, James.....			1				
Perkins, L. A.....		1					
Perry, G. L.....		1					
Petit, J. B.....				1			
Pinhey, Henry.....				1			
Pinsonnault, Alfred.....		1					
Piper, H.....				1			
Plessis (dit Bélair), A.....		1					
Pole, C. W.....		1					
Powell, J. B.....		1					
Power, R.....			1				
Power, Thomas A.....		1					
Provost, J. J.....				1			
Purdie, S. A.....					1		
Quain, Redmond.....	1						
Quinn, J. D.....		1					
Ramon, Pierre.....		1					
Reddan, C. J.....		1					
Reddin, James.....				1			
Reilly, John S.....		1					
Rennie, George.....		1			1		
Richard, D.....				1			
Richard, J. U.....				1			
Robins, Paul M.....	1						
Roche, H. G.....					1		
Rogerson, J. M.....		1					
Ross, H. E.....				1			
Ross, S. F.....		1					
Rouleau, J.....		1					
Rowan, A.....					1		
Rowland, E.....		1					
Rowland, F.....		1					
Russell, W. W.....				1			

APPENDIX B.—No. 9.—List of Persons employed by the Inland Revenue Department, &c.—*Concluded.*

NAMES.	SERVICES.						
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Preventive.	Food Inspection.
Ryan, J. B.				1			
Ryan, Wm.		1					
Saucier, X.		1					
Schram, B.		1					
Scovil, W. B.				1			
Scullion, J. W.		1					
Sexton, J.		1			1		
Shanacy, M.		1					
Shaw, J. F.	1						
Simpson, A. F.		1					
Simon, E. H.		1					
Slattery, R.		1					
Slattery, Thos.				1			
Smyth, B. B.		1					
Spereman, J. J.		1					
Spence, F. H.		1					
Spence, John.		1					
Standish, J. G.		1					
Stewart, Jas.		1					
Stratton, W. C.		1					
Taylor, G. W.		1					
Taylor, J. F.		1					
Till, T. M.		1					
Thomas, J. S.				1			
Thomas, Philip.		1				1	
Thomas, Robert		1					
Todd, Thomas.			1				
Tomlinson, W. H.				1			
Tompkins, P.		1					
Toupin, F. X. J. A.		1					
Tourchot, A. L.							1
Tracey, J. P.		1					
Tremaine, L. E.		1					
Valin, J. E.	1						
Verner, Francis.		1					
Villeneuve, J.		1					
Vincent, J. L.		1					
Wainright, F. G.		1					
Waller, J.		1					
Walsh, Daniel.		1					
Watkins, J. A.		1					
Watson, James.							1
Webbe, C. E. A.		1					
Weir, James.		1					
Westman, T.		1					
Weyms, C.		1					
Wheatley, Alfred E.				1			
Whelan, W. F.			1				
Whitaker, Wm.				1			
Williams, Geo.		1					
Williams, J.					1		
Wilmot, J. B.				1			
Wilson, David.		1					
Winter, A. W.		1					
Winters, C. F.	1						
Wolfenden, Wm.		1					
Woodward, G. W.		1					
Wright, Robt.				1			
Yates, J. M.		1					
Total.....	23	289	11	69	31	4	10

APPENDIX B.—*Concluded.*

No. 10.—List of persons employed by the Inland Revenue Department on salary, during a portion of the year ended 30th June, 1894.

NAMES.	PERIOD.	SERVICES.				
		Inside.	Excise.	Weights and Measures.	Gas.	Adulteration of Food.
Bishop, Allen.....	From Nov. 6, 1893 to June 30, 1894		1			
Brown, Jas. F.....	do July 1, 1893 to Feb. 28, 1894	1				
Casey, Thomas.....	do July 1, 1893 to Mar. 31, 1894					1
Caven, J. McD.....	do July 1, 1893 to Nov. 30, 1893		1			
Chartier, Etienne.....	do Jan. 1, 1894 to June 30, 1894		1			
Dillon, T.....	do July 1, 1893 to May 31, 1894		1	1		
Fournier, L. A.....	do June 1, 1894 to June 30, 1894			1		
Freed, A. T.....	do May 23, 1894 to June 30, 1894			1		
Freeze, E. C.....	do July 1, 1893 to Oct. 31, 1893			1		
George, John.....	do Mar. 14, 1893 to June 30, 1894		1			
Good, H. L.....	do Dec. 1, 1893 to June 30, 1894				1	
Lang, Victor.....	do July 1, 1893 to April 30, 1894		1			
Langlois dit Traversy, F. X.....	do July 1, 1893 to Sept. 30, 1893		1			
McKenzie, T. H.....	do July 1, 1893 to June 30, 1894			1		
McLean, Hector F. H.....	do Mar. 20, 1894 to June 30, 1894		1			
McLenaghan, N.....	do Dec. 28, 1893 to June 30, 1894		1			
Parkinson, Edward B.....	do Mar. 1, 1894 to June 30, 1894		1			
Patterson, A. C.....	do July 1, 1893 to Sept. 30, 1893			1		
Scullion, P. J.....	do Jan. 1, 1894 to June 30, 1894		1			
Wardell, R. S. R.....	do June 1, 1894 to June 30, 1894		1			
Total.....		1	12	6	1	1

RECAPITULATION.

Employed during the year, as per Statement No. 9.....	437
do a portion of the year, as per Statement No. 10.....	21
Total.....	458
Deduct employed in the Excise and Weights and Measures Service.....	2
do do do Gas Service.....	9
do do do Preventive Service.....	1
do do do Food Inspection Service.....	2
do do Weights and Measures and Gas Service.....	5
do do do Food Inspection Service.....	2
do do Preventive Service and Food Inspection Service.....	1
	22
Net Total	436

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Sorel. Excise Division	Contingencies and salaries
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"Sorelois," Le	Subscription
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Sproule, W. H.	Contingencies
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"Standard," The	Subscription
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Stanley, T. D.	Commission
Steel, J. J.	Refunds
Stephens, H. M.	Contingencies
Stewart, James	Salary
Storr, A. M.	Contingencies
Strangman, C.	Refund
Stratford Excise Division	Contingencies and salaries
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Stratton, W. C.	do do
do	Distribution of seizures
do	Inspection of staples
do	Travelling expenses
do	Commission
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Sullivan, Timothy	Contingencies and salaries
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St. Hyacinthe Division	Distribution of seizures
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St. John's Division	Distribution of seizures
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St. John, N.B., Division	Distribution of seizures
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ill, T. M.	Salary
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do	Salary
oronto B. & M. Co.	Refunds
oronto Excise District	Contingencies and salaries
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oronto Gas District	Contingencies and salaries
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oupin, F. X. J. A.	Distribution of seizures
do	Duty-pay
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racy, J. P.	do
"Trade Review," The	Subscription
emaine, L. E.	Salary
"Tribune," The, Minnedosa	Subscription
rudel, E.	Distribution of seizures
uckett, George T.	Refunds
urgeon, P. L.	Contingencies
yrrell, Miss M. J.	Extra service
Union Standard," Thornbury	Subscription
United Canada "	do
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alade, F. X.	Food analysis
alin, J. E.	Salary
Vallée d'Ottawa," La	Subscription
ancouver Excise Division	Contingencies and salaries
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Victoria and Black Rock Ferry	Lessee
do B. and Ice Co.	Refunds
do Phoenix B. Co.	do
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Villeneuve, J.	Salary
Vincent, J. L.	Contingencies
do	Inspection of staples
do	Salary
Vinegar—Statements showing transactions in bonded manufactories	Subscription
"Volksblatt," New Hamburg	Salary
Wainwright, F. G.	Commission
Wallace, G. H.	Salary
Waller, J.	Distribution of seizures
Walsh, D. J.	Salary
do	Professional services
Walsh, M.	Cullers' annuity
Walsh, Wm.	Distribution of seizures
Warren, G. S.	Salary
Wardell, R. S. R.	Distribution of seizures
Watkins, J. A.	Salary
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"Watchman," The	Salary
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"Welland Telegraph," Welland	Subscription
"Western World"	do
Westman, Thomas	Distribution of seizures
do	Salary
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Wickwire, W. N.	Refunds
Williams, G.	Salary
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Williams, S.	Lessee
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Wills, Edgar A. (see Wells)	Inspection of staples
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Wilson, John	Lessee
Wilson, M. S.	Refunds
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do Weights and Measures Division	do do
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Winter, A. W.	Salary
Winter, C. F.	do
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REPORTS, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1894

PART II.



INSPECTION OF WEIGHTS AND MEASURES AND GAS

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

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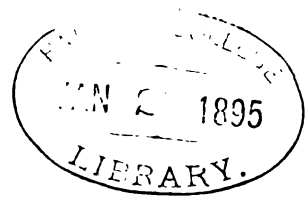
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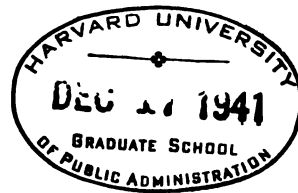
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Hon. J. S. Bourinot



REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES AND GAS.

to the Honourable
The Controller of Inland Revenue.

SIR,—I have the honour to submit herewith my annual report on the inspection of weights and measures and gas, with the usual statements in connection therewith, for the fiscal year ended 30th June, 1894.

1. The total revenue collected during the year for the inspection of weights and measures was \$38,631.52, as against \$39,411.06 collected during the year ended 30th June, 1893.

5. The total expenditure was \$73,398.38, as against \$71,657.96 expended during the year ended 30th June, 1893.

3. Appendix "A" gives a summary statement of the receipts and expenditure of the inspection division.

4. In Appendices "B," "C" and "D" will be found a detailed statement of the weights, measures and weighing machines presented for verification, verified and rejected during the year. The number of all descriptions may be summarily stated as follows:—

—	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.	72,733	72,594	139	0.17
Measures of capacity, Dominion.	85,481	84,675	806	0.94
Local measures.	5,060	5,018	42	0.83
Planes, equal arms.	11,917	11,848	69	0.57
do steelyards.	4,443	4,405	38	0.86
do platform scales.	23,554	23,255	299	1.22
Regular weights.	1,259	1,252	7	0.55
do measures.	148	148		

5. I have again to draw your attention to the fact that the expenditure in the Weights and Measures Branch might be considerably lessened in many of the divisions without affecting the efficiency of the service, by reducing the staff of assistant inspectors

INSPECTION OF GAS.

6. The total revenue collected during the fiscal year ended 30th inspection of gas and gas-meters, was \$16,558.94, as compared with \$ during the year ended 30th June, 1893.

7. The total expenses were \$21,775.31, as against \$19,241.03 for year ended 30th June, 1893.

8. Appendix "E" gives a summary statement of the receipts for each Gas Inspection District.

9. A statement of the illuminating power and purity of gas for year will be found in Appendix "F."

10. The illuminating power, where inspection has been made, has

Places.	Number of Tests made.	Number of times below Standard.	Places.
Barrie.....	11	.....	Stratford.....
Belleville.....	17	.....	St. Catharines.....
Berlin.....	12	1	St. Thomas.....
Brantford.....	11	.....	Toronto.....
Brockville.....	12	.....	Windsor.....
Chatham.....	12	.....	Woodstock.....
Cobourg.....	12	.....	Montreal.....
Cornwall.....	12	.....	Quebec.....
Dundas.....	11	.....	Sherbrooke.....
Galt.....	12	.....	Chatham, N.B.....
Guelph.....	12	.....	Fredericton.....
Hamilton.....	12	.....	Moncton.....
Ingersoll.....	12	.....	St. John, N.B.....
Kingston.....	39	.....	Halifax.....
Lindsay.....	12	.....	Pictou.....
Listowell.....	12	.....	Yarmouth.....
London.....	35	.....	Charlottetown.....
Napanee.....	12	6	Winnipeg.....
Ottawa.....	24	.....	Nanaimo.....
Owen Sound.....	12	.....	New Westminster.....
Peterborough.....	12	.....	Vancouver.....
Port Hope.....	12	.....	Victoria.....
Sarnia.....	10	.....

TESTS FOR PURITY.

11. Gas has been tested for sulphur and ammonia at Ottawa, Quebec, St. John and Halifax.

12. In Ottawa total number of tests made was

For sulphur 24 tests, never in excess.

For ammonia, 24 tests, twice in excess.

For sulphuretted hydrogen, 24 tests, never present.

13. In Toronto :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 105 tests, never present.

4. In Montreal :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 145 tests, never present.

5. In Quebec :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

16. In St. John, N.B. :—

For sulphur, 40 tests, never in excess.

For ammonia, 39 tests, once in excess.

For sulphuretted hydrogen, 86 tests, never present.

17. In Halifax :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

18. In addition to the foregoing, tests for sulphuretted hydrogen have been made at each of the following places where illumination power has been tested with the following results :—

Places.	Number of Tests.	Present.	Places.	Number of Tests.	Present.
e.....	11	.....	Port Hope	19	.....
ville.....	17	.....	Sarnia.....	10	.....
n.....	12	.....	Stratford.....	12	.....
tford.....	11	.....	St. Catharines.....	11	.....
xville.....	12	.....	St. Thomas.....	12	.....
ham.....	12	.....	Windsor.....	12	.....
urg.....	19	.....	Woodstock.....	12	.....
wall.....	12	.....	Sherbrooke.....	12	.....
las.....	11	.....	Chatham, N.B.....	16	.....
ph.....	12	.....	Fredericton.....	12	.....
ilton.....	12	.....	Moncton.....	9	.....
rsoll.....	12	.....	Pictou.....	12	.....
ston.....	36	.....	Yarmouth.....	12	.....
ay.....	12	.....	Charlottetown.....	35	.....
swel.....	12	.....	Winnipeg.....	12	.....
on.....	35	.....	Nanaimo.....	5	.....
ance.....	12	1	New Westminster.....	6	.....
a Sound.....	12	.....	Vancouver.....	6	.....
rborough.....	12	.....	Victoria, B.C.....	25	.....

19. The details of gas-meter inspection will be found in Appendix "G." The result, as compared with last year, may be stated as follows :—

	Presented for Verification.	Rejected.
1892-93.....	10,194	165
1893-94.....	12,833	180

20. I have pleasure in calling your attention to the fact that the inspection for the year ended 30th June, 1894, is \$7,865.15 greater than any previous year, excepting the year ended 30th June, 1893, and I have that before long the revenue can be made to balance the expenditure, without grievously over-burdening gas-producers.

EDWD. MIALL,
Commissioner Inland

OTTAWA, 5th November, 1894.

APPENDIX A.

STATEMENT of Weights and Measures' Receipts and Expenditure, for the Year ended 30th June, 1894.

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURE.							Receipts.
		Salaries.	Seizure Expenses.	Special Assistance	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
Province of Ontario.									
Belleville ..	Johnson, Wm... Slattery, Thos... Irwin, S.	2,333 29	25 70	.....	75 00	313 54	172 36	2,919 89	1,221 51
Hamilton ..	McKenzie, T. H. Freed, A. T. McDonald, John Marentette, A. . Laidman, R. H.. Beattie, John... Fitzgerald, E.W. Wheatley, A. E.	5,711 42	.....	.....	.....	338 11	195 34	6,244 87	7,274 72
Kingston ...	Macdonald, J.A. Whitaker, W.W. Griffin, W. W...	2,400 00	.....	.....	135 00	393 29	235 41	3,163 70	1,381 79
London	Egan, Jas. Coughlin, D Thomas, J. S...	2,700 00	5 25	.....	.....	562 35	125 94	3,393 54	2,922 89
Orillia ...	Bolster, Geo. I.. Lyons, John.... Elliott, T. H...	2,300 00	..	.....	.....	597 25	45 75	2,943 00	957 87
Ottawa	Code, A. Cosgrove, John.. Gorman, M. Lynch, P.	3,000 00	2 40	.....	349 99	711 90	137 60	4,201 89	1,768 32
Toronto ...	Piper, H. Milligan, R. J.. Wright, R. J... Todd, Thos....	3,400 00	..	.....	.....	718 43	93 34	4,211 77	3,807 28
Windsor ...	Haywood, W. J.. Hughes, R. A...	1,800 00	.....	.....	.....	578 73	51 77	2,430 50	1,731 08
Totals.....		23,644 71	33 35	.....	559 99	4,213 60	1,057 51	29,509 16	21,065 46

APPENDIX A—Continued.

STATEMENT of Weights and Measures' Receipts and Expenditure, &c.

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURE					
		Salaries.	Seizure Expenses.	Special Assistance	Rent.	Travelling Expenses.	Sundries.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Province of Quebec</i>							
Montreal...	Chalut, J. O.... } Daoust, J. A.... } Dorion, G. T.... } Gervais, S. } Dillon, S. } Richard, J. U.... } Baker, J. S. } Hébert, J. A. P. } Tomlinson, W. M. } Fournier, L. A. }	7,097 20	.....	.....	.....	761 11	275 07
Quebec.....	Bourassa, P. E. } Kelley, M. J.... } Pinhey, H. } Chabot, F. X.... } Petit, J. B. } Guay, A. } Moreau, A. }	4,549 93	3 85	.....	150 00	1,172 96	57 03
Three Rivers	Olivier, J. A.... } Provost, J. J.... } Mongeon, C. }	2,199 96	.....	.....	.....	208 32	32 86
	District Inspector.	.....	.....	.....	.....	1 50	.....
	Totals.....	13,847 09	3 85	.....	150 00	2,143 89	364 96
<i>Province of New Brunswick.</i>							
Fredericton	Freeze, E. C.... } Bois, Geo. }	733 32	.....	.....	.....	25 75	6 91
King's	Seovil, W. B.... } Richard, D. }	1,400 00	.....	.....	.....	273 50	19 53
St. John ...	Wilnot, J. B.... } Cowan, E. } Bois, Geo. }	2,000 00	.....	.....	.....	132 88	9 49
	District Inspector.	.....	.....	.....	.....	31 85	0 47
	Totals.....	4,133 32	.....	.....	.....	463 98	36 40
<i>Province of Nova Scotia.</i>							
Cape Breton	Tremaine, L. E.... } Ryan, J. B. }	800 00	.....	.....	.....	167 23	35 62
Halifax	Kelly, E. }	1,600 00	.....	.....	375 00	224 97	126 28
Pictou	McKay, J. } Chisholm, J. J. }	1,500 00	.....	.....	.....	118 67	30 50
Yarmouth..	Allison, C. }	1,000 00	.....	.....	.....	169 72	21 67
	Totals.....	4,900 00	.....	.....	375 00	680 59	214 07

APPENDIX A—*Concluded.*STATEMENT of Weights and Measures' Receipts and Expenditure, &c.—*Concluded.*

Division.	Inspectors and Assistants.	EXPENDITURE.							Receipts.
		Salaries.	Seizure Expenses.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Province of P. E. Island.									
Lotteries.	Reddin, Jas.	1,800 00	.....	.....	.....	194 95	44 63	2,039 58	387 35
	Hughes, Henry. }								
Province of Manitoba.									
Winnipeg.	Huggard, R. T.	4,689 28	.....	346 72	135 00	165 75	64 91	5,401 66	773 27
	Cowley, W.								
	Costello, J. W.								
	Ross, H. E.								
	Paterson, A. C.								
	Russell, W. W.								
	Looby, John.								
	District Inspector.	.....	.....	.....	.....	358 35	.....	358 35	.....
	Totals.	4,689 28	.....	346 72	135 00	524 10	64 91	5,760 01	773 27
Province of British Columbia.									
Vancouver.	Findley, Hugh.	1,150 00	.....	.....	300 00	394 20	84 57	1,928 77	478 15
	Leighton, W. K. }								
General.									
Inspection of Standards.	Johnstone, W. J. ..	2,000 00	.....	.....	.....	259 80	69 25	2,329 05	
Inspection of Scales.	Magness, R.	750 00	.....	.....	.....	570 97	2 14	1,323 11	
Inspection of Gen-eral.							2,006 02	2,006 02	
Inspection of Photograph-ery.							451 10	451 10	
Inspection of Stationery.							187 00	187 00	
							551 43	551 43	
	Totals.	2,750 00	.....	.....	.....	830 77	3,266 94	6,847 71	

RECAPITULATION.

Ontario.	23,644 71	33 35	.....	559 99	4,213 60	1,057 51	29,509 16	21,065 46
Quebec.	13,847 09	3 85	.....	150 00	2,143 89	364 96	16,509 79	12,353 87
Brunswick.	4,133 32	.....	.....	.....	463 98	36 40	4,633 70	1,550 74
Scotia.	4,900 00	.....	.....	375 00	680 59	214 07	6,169 66	2,022 68
Prince Edward Island.	1,800 00	.....	.....	.....	194 95	44 63	2,039 58	387 35
Manitoba.	4,689 28	.....	346 72	135 00	524 10	64 91	5,760 01	773 27
British Columbia.	1,150 00	.....	.....	300 00	394 20	84 57	1,928 77	478 15
General.	2,750 00	.....	.....	.....	830 77	3,266 94	6,847 71	
Grand Totals	56,914 40	37 20	346 72	1,519 99	9,446 08	5,133 99	73,398 38	38,631 52

RETURN of the Weights and Measures Inspected during the Fiscal Year for each Division.

INSPECTION DIVISIONS.	WEIGHTS.						
	Dominion.			Troy.		Miscellaneous.	
	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.
<i>Ontario.</i>							
Belleville	1,295	1,295				1	1
Hamilton	12,939	12,936	3	39	39	3	3
Kingston	1,385	1,310	75			4	3
London	3,748	3,747	1			12	12
Orillia	1,305	1,305					
Ottawa	2,773	2,770	3			19	19
Toronto	5,059	5,059		4	4	15	15
Windsor	3,140	3,137	3				
Totals.....	31,644	31,559	85	43	43	44	43
<i>Quebec.</i>							
Montreal.....	20,645	20,635	10	32	32	88	88
Quebec	8,018	7,986	32			863	859
Three Rivers	3,656	3,656				5	5
Totals.....	32,319	32,277	42	32	32	956	952
<i>New Brunswick.</i>							
Fredericton	231	231					
King's	1,106	1,106				39	39
St. John	2,218	2,218				6	6
Totals.....	3,555	3,555				45	45
<i>Nova Scotia.</i>							
Cape Breton.....	439	433	6			64	62
Halifax	1,403	1,403				100	100
Pictou	1,001	1,001				3	3
Yarmouth	604	604				47	47
Totals.....	3,447	3,441	6			214	212
<i>Prince Edward Island.</i>							
Charlottetown.....	597	597					
<i>Manitoba.</i>							
Winnipeg.....	610	608	2				
<i>British Columbia.</i>							
Victoria	561	561					

ine, 1894, showing the Total Number brought for Verification, Verified and Rejected, and for the whole Dominion.

CAPACITY.		MEASURES OF LENGTH.			BALANCES, &c.								
Mis- cellaneous.					Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
.....	.....	7	7	.....	203	203	.....	71	71	.....	764	764	.....
3	3	383	383	.....	2,700	2,687	13	2,193	2,189	4	5,637	5,604	33
.....	.....	196	179	17	235	203	32	41	31	10	799	699	100
.....	.....	.....	.....	.....	617	612	5	347	342	5	1,476	1,428	48
.....	.....	206	206	.....	221	221	.....	62	58	4	684	679	5
17	17	298	298	.....	353	353	.....	30	30	.....	1,412	1,407	5
.....	.....	463	463	.....	895	895	.....	493	493	.....	1,678	1,678	.....
.....	.....	84	84	.....	520	520	...	108	107	1	1,181	1,175	6
20	20	1,637	1,620	17	5,744	5,694	50	3,345	3,321	24	13,631	13,434	197
80	80	2,176	2,157	19	3,042	3,040	2	745	743	2	5,228	5,187	41
.....	.....	535	531	4	1,136	1,127	9	59	51	8	759	759	.....
.....	.....	285	285	...	535	531	4	14	13	1	677	669	8
80	80	2,996	2,973	23	4,713	4,698	15	818	807	11	6,664	6,615	49
.....
.....	.....	4	4	.....	34	34	.....	2	2	.....	73	73	.....
3	3	54	54	.....	183	182	1	31	31	.....	410	403	7
.....	.....	.....	.....	.....	339	339	.....	37	37	.....	421	421	.....
3	3	58	58	...	556	555	1	70	70	.....	904	897	7
.....
.....	.....	34	32	2	89	87	2	26	24	2	192	173	19
26	26	132	132	.....	245	245	.....	35	35	.....	565	565	.....
3	3	41	41	.....	168	168	.....	29	29	.....	390	390	.....
8	8	136	136	.....	100	100	...	18	18	...	148	148	.....
37	37	343	341	2	602	600	2	108	106	2	1,295	1,276	19
.....
.....	.....	10	10	.....	112	112	.....	14	14	.....	271	271	.....
.....
4	4	15	15	.....	92	91	1	35	34	1	409	382	27
.....
.....	.....	1	1	.....	98	98	.....	53	53	.....	380	380	.....

RETURN of Weights and Measures Inspected during the Fiscal Year
for each Division, for

INSPECTION DIVISIONS.	WEIGHTS.									
	Dominion.			Troy.		Miscellaneous.				
	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.	Rejected.		
Ontario	31,644	31,559	85	43	43	44	43	1	44	44
Quebec	32,319	32,267	52	32	32	956	952	4	30	30
New Brunswick	3,555	3,555				45	45		4	4
Nova Scotia	3,447	3,447				214	212	2		4
Prince Edward Island	597	597								
Manitoba	610	608	2							
British Columbia	561	561								
Grand Totals	72,733	72,594	139	75	75	1,259	1,252	7	80	80

3—Concluded.

June, 1894, showing the Total Number brought for Verification, Verified and Rejected, and for the whole Dominion.

ULATION.

CAPACITY.		MEASURES OF LENGTH.			BALANCES, &c.								
Miscellaneous.					Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
20	20	1,637	1,620	17	5,744	5,694	50	3,345	3,321	24	13,631	13,434	197
80	80	2,996	2,973	23	4,713	4,698	15	818	807	11	6,664	6,615	49
3	3	58	58	..	556	555	1	70	70	....	9 4	897	7
37	37	343	341	2	602	600	2	108	106	2	1,295	1,276	19
.....	.....	10	10	.....	112	112	....	14	14	....	271	271	.....
4	4	15	15	.....	92	91	1	35	34	1	409	382	27
4	4	1	1	.....	98	98	....	53	53	...	380	380	.....
148	148	5,060	5,018	42	11,917	11,848	69	4,443	4,405	38	23,554	23,255	299

RETURN showing the Number of Dominion Weights and Lineal M

INSPECTION DIVISIONS.											
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.
<i>Ontario.</i>											
Belleville						4	28	84	103	242	232
Hamilton		20			5	3	229	109	2,147	3,117	2,692
Kingston					3		58	108	108	215	229
London				1	3	15	107	267	351	684	626
Orillia							27	72	124	270	249
Ottawa					12	19	119	115	270	460	451
Toronto	2		1	8	33		131		653	1,001	946
Windsor					5	7	58	191	252	584	555
Totals	2	20	1	9	61	48	757	946	4,008	6,573	5,980
<i>Quebec.</i>											
Montreal	519	67	11	15	86	34	1,013	781	1,846	3,069	3,076
Quebec		90	23	37	93	367	467	591	488	1,100	1,064
Three Rivers		13	4	7	13	6	308	194	382	556	531
Totals	519	170	38	59	192	407	1,788	1,566	2,716	4,725	4,671
<i>New Brunswick.</i>											
Fredericton					1		8	26	7	42	37
King's	44	5	7	11	7		43	129	103	224	178
St. John					3	22	73	211	110	469	368
Totals	44	5	7	15	29	124	366	220	735	583	
<i>Nova Scotia.</i>											
Cape Breton	19	10	8	20	1	23	12	50	105	74	
Halifax	47			1	27	45	103	62	304	261	
Pictou					11	30	55	59	218	182	
Yarmouth	1	1	1	1	6	15	53	20	137	104	
Totals	67	11	9	22	45	113	223	191	764	621	
<i>Prince Edward Island.</i>											
Charlottetown						2	16	28	44	164	128
<i>Manitoba.</i>											
Winnipeg	104					1	14	7	75	108	98
<i>British Columbia.</i>											
Victoria						1	7	1	41	46	102

omination presented for Verification in each Inspection Division during the Fiscal
a June, 1894.

WEIGHTS.						LINEAL MEASURES.													Miscellaneous Measures.
Troy Weights.						Miscellaneous Weights.													Miscellaneous Measures.
Total Number.						Total Number.													Total Number.
8 drs.						8 drs.													8 drs.
4 drs.						4 drs.													4 drs.
2 drs.						2 drs.													2 drs.
1 dr.						1 dr.													1 dr.
½ dr.						½ dr.													½ dr.
Total Number.						Total Number.													Total Number.
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Total Number.						Total Number.													

RETURN showing the Number of Dominion Weights and Line

INSPECTION DIVISIONS.											
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.
<i>Ontario.</i>											
Belleville.....						4	28	84	103	242	
Hamilton.....		20			5	3	229	109	2,147	3,116	2
Kingston.....					3		42	82	104	213	
London.....				1	3	15	107	267	351	684	
Orillia.....							27	72	124	270	
Ottawa.....					12	19	119	115	270	460	
Toronto.....	2		1	8	33		131		653	1,001	
Windsor.....					5	7	58	191	252	584	
Totals.....	2	20	1	9	61	48	741	921	4,004	6,570	5
<i>Quebec.</i>											
Montreal.....	519	67	11	15	86	34	1,013	780	1,846	3,067	3
Quebec.....		90	23	37	92	364	467	585	488	1,095	1
Three Rivers.....		13	4	7	13	6	308	194	382	556	
Totals.....	519	170	38	59	191	404	1,788	1,559	2,716	4,720	4
<i>New Brunswick.</i>											
Fredericton.....					1		8	26	7	42	
King's.....		44	5	7	11	7	43	129	103	224	
St. John.....					3	22	73	211	110	469	
Totals.....		44	5	7	15	29	124	366	220	735	
<i>Nova Scotia.</i>											
Cape Breton.....		19	10	8	20	1	21	50	105	74	
Halifax.....		47			1	27	45	103	62	304	
Pictou.....						11	30	55	59	218	
Yarmouth.....		1	1	1	1	6	15	53	20	137	
Totals.....		67	11	9	22	45	111	261	246	733	
<i>Prince Edward Island</i>											
Charlottetown.....						2	16	28	44	164	
<i>Manitoba.</i>											
Winnipeg.....		104				1	14	7	74	108	
<i>British Columbia.</i>											
Victoria.....						1	7	1	41	116	

Continued.

nomination, Inspected and Verified, in each Inspection Division, during the
h June, 1894.

WEIGHTS.							LINEAL MEASURES.												Miscellaneous Measures.		
1 oz.	8 dra.	4 dra.	2 dra.	1 dr.	½ dr.	Total Number.	Troy Weights.	Miscellaneous Weights.	6 feet.	5 feet.	1 yard.	¾ yard.	2 feet.	1 foot.	¾ foot.	100 ft. chains.	66 ft. chains.	Tape or Ribband.	Total Number.	Miscellaneous Measures.	
103 883 108 265 104 227 367 252	68 794 61 172 49 118 238 162	26 146 19 80 11 27 89 68	11 8 19 12 4 10 23 5	8 1 9 10 4 7 21 4	1 1 5 2 1 7 1 2	1,295 12,936 1,310 3,747 1,305 2,770 5,059 3,137	39 39 39 4 43	1 3 3 2 19 15	.....	.....	7 383 179 206 298 462 84	..... ..... ..... ..... 1 .....	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	7 383 179 206 298 463 84	..... ..... 3 17
1,309	1,662	466	82	57	5	31,559	43	43	.....	.....	1,619	1	.....	.....	.....	.....	.....	.....	1,620	20
768 638 214	996 227 98	142 33 10	46 2 2	40	1	20,635 7,986 3,656	32 859 5	88 859 5	..... ..... .....	.....	2,156 531 285	..... ..... .....	..... ..... .....	..... ..... .....	..... ..... .....	1 ..... .....	..... ..... .....	..... ..... .....	2,157 531 285	80
1,620	1,321	185	50	40	1	32,277	32	952	.....	.....	2,972	.....	.....	.....	.....	1	.....	.....	2,973	80
18 65 173	12 18 46	1 4 7	231 1,106 2,218	39 6	4 54	4 54 3
256	76	12	.....	.....	.....	3,555	.....	45	.....	.....	58	.....	.....	.....	.....	.....	.....	.....	58	3
9 108 76 48	1 19 48 17	..... 9 14 6	..... 2 5 6	..... 3 1 .....	..... ..... 1	433 1,403 1,001 604	..... ..... ..... .....	62 100 3 47	..... ..... ..... .....	.....	32 132 41 136	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....	32 132 41 136	..... 26 3 8
241	85	29	7	4	1	3,447	.....	212	.....	.....	341	.....	.....	.....	.....	.....	.....	.....	341	37
58	19	6	2	3	.....	597	.....	.....	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	10	.....
34	25	18	9	13	.....	608	.....	.....	.....	.....	15	.....	.....	.....	.....	.....	.....	.....	15	4
51	15	3	1	.....	.....	561	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....

RETURN showing the Number of Dominion W
du

INSPECTION DIVISIONS.										
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	
<i>Ontario.</i>										
Hamilton.....										
Kingston.....							16	25	4	
London.....										
Ottawa.....										
Windsor.....										
Totals.....							16	25	4	
<i>Quebec.</i>										
Montreal.....									1	
Quebec.....					1	3		6		
Totals.....					1	3		7		
<i>Nova Scotia.</i>										
Cape Breton.....							2			
<i>Manitoba.</i>										
Winnipeg.....									1	

—Concluded.

each Denomination, Inspected and Rejected, in each Inspection Division,
ended 30th June, 1894.

WEIGHTS.								Miscellaneous Weights.	LINEAL MEASURES.								
pois.									1 yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.	Total Number.
2 Ounc.	1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.	Total Number.										
5							3 75	1	17								17
	1						1 3										
6	2						85	1	17								17
1	2						10		19								19
1	1						32	4	4								4
2	3						42	4	23								23
	1						6	2	2								2
							2										

RETURN showing the Number of Dominion Measures of Capacity, Balance during

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.						
	Dominion.						
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.
<i>Ontario.</i>							
Belleville.....	61	5	6	95	152	326	278
Hamilton.....	75	74	202	469	1,149	1,610	1,558
Kingston.....	430	3,065	1,109	1,637	1,024	1,387	1,291
London.....	237	327	1,609	1,339	3,700	2,458	59
Orillia.....	2	11	19	180	317	379	225
Ottawa.....	24	73	412	646	767	565	214
Toronto.....	10	326	231	1,304	1,617	3,075	4,293
Windsor.....	30	60	91	266	398	545	309
Totals.....	608	3,802	2,058	5,972	6,642	11,789	10,977
<i>Quebec.</i>							
Montreal.....	1	648	1,270	3,239	3,679	5,049	5,656
Quebec.....	6	157	61	942	1,243	1,267	1,385
Three Rivers.....	243	96	500	811	892	593	388
Totals.....	7	1,048	1,427	4,681	5,733	7,208	7,624
<i>New Brunswick.</i>							
Fredericton.....	13	15	63	83	59	29	3
King's.....	5	1	266	511	342	108	28
St. John.....	193	207	650	783	722	584	135
Totals.....	211	223	979	1,377	1,123	721	166
<i>Nova Scotia.</i>							
Cape Breton.....	5	2	75	164	139	67	34
Halifax.....	126	72	363	452	480	301	132
Pictou.....	35	33	178	296	242	116	29
Yarmouth.....	8	10	120	237	157	78	26
Totals.....	9	176	207	736	1,149	1,018	562
<i>Prince Edward Island.</i>							
Charlottetown.....	2	25	61	202	142	32	
<i>Manitoba.</i>							
Winnipeg.....	72	1	59	157	383	149	15
<i>British Columbia.</i>							
Victoria.....	1	1	7	21	112	81	

-Continued.

achines of each Denomination Inspected and Verified, in each Inspection Division,
ed 30th June, 1894.

BALANCES.

With Equal Arms.				Steelyards, with Divided Arms.				Weigh Bridges or Platform Scales.						Total.
	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and up-wards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and up-wards.	200 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and up-wards.	
44	159			65	2	3	1	298	55	256	73	30	52	1,038
165	1,522			2,159	29	1		3,369	330	1,534	199	82	90	10,480
49	154			31				271	106	236	30	13	43	933
167	445			335	7			471	52	657	117	21	110	2,382
54	167			61		1		308	11	267	25	6	62	679
45	318			27	3			642	119	511	41	61	33	1,800
272	623			478	10	3	2	702	72	549	162	25	168	2,866
151	369			101	6			513	75	374	104	30	79	1,802
9,947	2,757			3,277	57	8	3	6,574	820	4,384	751	268	637	21,980
800	2,228		12	740	2		11	2,019	1,165	1,609	134	117	142	8,970
119	819	13	176	51				216	352	168	4	12	7	1,937
31	486	12	2	13				202	205	226	14	19	3	1,213
950	3,533	25	190	804	2		11	2,437	1,722	2,003	152	148	152	12,120
7	7			2				35	17	17	2		2	109
39	125		18	29	2			203	101	83	4	6	5	615
65	274			39				183	118	93	9	4	14	797
111	406		18	60	2			421	236	193	15	10	21	1,521
17	57	1	12	23	1			118	29	14	1	1	9	284
34	195	8	8	32	1	1	1	283	96	123	20	18	35	845
41	127			29				223	83	67	3	4	10	587
25	69		6	18				109	23	8	1	5	2	260
117	448	9	26	102	2	1	1	733	231	212	25	28	46	1,976
29	82	1		13			1	81	49	103	5	14	19	397
19	72			34		1		141	30	126	31	16	43	507
43	55			42	7	4		204	18	120	7	9	22	531

RETURN showing the Number of Dominion Measures of Capacity
Division during

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.						
	Dominion.						
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint. $\frac{1}{2}$ Pint.
<i>Ontario.</i>							
Hamilton		1	1	2	3	16	4
Kingston	13	173	355	75	51	36	37
London			1				
Orillia						1	
Ottawa					1		
Windsor							
Totals.....	13	174	357	77	55	53	41
<i>Quebec.</i>							
Montreal		1				5	2
Quebec				1	1	1	
Three Rivers.....		1	3	4		3	1
Totals.....		2	3	5	1	9	2
<i>New Brunswick.</i>							
King's						2	
<i>Nova Scotia.</i>							
Cape Breton		1			1	3	
<i>Manitoba.</i>							
Winnipeg						1	1

—Concluded.

weighing Machines of each Denomination Inspected and Rejected in each Inspection
ended 30th June, 1894.

BALANCES.

With Equal Arms.				Steel Yards with Divided Arms.				Weigh Bridges or Platform Scales.						Total.
5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	
1	12			3		1		9	1	9	3	4	7	50
14	18			10				29	31	20	7	3	10	142
	5			4	1			16	1	21	2	2	6	58
				4				2		3				9
										4		1		5
				1				2		1			3	7
15	35			22	1	1		58	33	58	12	10	26	271
	2			2				8	11	10		7	5	45
1	9			8										17
	3			1				2	2	4				13
1	14			11				10	13	14		7	5	75
1								2	4	1			1	9
1	1			2				11	3	2			3	23
	1			1				5	4	12	2	2	2	29

APPENDIX E.

STATEMENT of Gas Inspection Receipts and Expenditure for the Year ending
June, 1894.

Districts.	Inspectors.	EXPENDITURE.				
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Ontario.</i>						
Barrie.....	Shanacy, M.....	100 00				4 50
Belleville.....	Johnson, Wm.....	250 00		50 00		42 40
Berlin.....	Lynes, K.....	100 00				10 80
Brockville.....	Giffin, W. W.....	100 00				28 40
Cobourg.....	Bickle, J. W.....	100 00			38 00	34 80
Cornwall.....	Mulhern, M. M.....	100 00			19 00	56 60
Guelph.....	Broadfoot, S.....	100 00				12 40
Hamilton.....	McPhie, D.....	1,300 00		36 00	110 20	48 40
	Dennis, A. W.....					
Kingston.....	Burrows, Wm.....	400 00		45 00		63 20
Listowel.....	Hawkins, A. St. G.....	100 00		60 00		0 50
London.....	Williams, J.....	1,000 00		110 00	216 85	85 00
Napanee.....	Elliott, Geo. M.....	100 00				6 00
Ottawa.....	Roche, H. G.....	900 00		200 00		112 50
Owen Sound.....	Graham, W. J.....	200 00		125 00		
Peterborough.....	Cahill, T.....	200 00			23 75	15 90
Sarnia.....	Hicks, W. H.....			20 00		6 50
Stratford.....	Rennie, Geo.....	100 00				
Toronto.....	Johnstone, J. K.....	2,206 91				45 90
	Pape, James.....					
<i>Quebec.</i>						
		7,356 91		646 00	407 80	574 40
Montreal.....	Aubin, A.....	2,200 00	77 50	120 00	13 25	86 90
	O'Flaherty, M. J.....					
Quebec.....	Levasseur, N.....	1,300 00		150 00		86 40
	Moreau, A.....					
Sherbrooke.....	Simpson, A. F.....	100 00				
<i>New Brunswick.</i>						
		3,600 00	77 50	270 00	13 25	173 40
Fredericton.....	Purdie, S. A.....	200 00				
Moncton.....	Lawlor, R. A.....	300 00			56 52	33 00
St. John.....	Rowan, A.....	1,000 00				74 90
<i>Nova Scotia.</i>						
		1,500 00			56 52	107 90
Halifax.....	Miller, A.....	1,300 00		310 20	459 23	107 60
	Munro, H. D.....					
<i>Prince Edward Island</i>						
Charlottetown.....	Knight, Jos.....	200 00				27 00
<i>Manitoba.</i>						
Winnipeg.....	Huggard, R. T.....	200 00		135 00		30 10
<i>British Columbia.</i>						
Nanaimo.....		58 31				230 70
New Westminster.....		58 31			1 50	391 00
Vancouver.....		58 31				392 10
Victoria.....	Jones, R.....	200 00		325 00		116 80
District Inspector.	Gill, Wm.....				43 50	
		374 93		325 00	45 00	1,130 70

APPENDIX E—*Concluded.*STATEMENT of Gas Inspection Receipts and Expenditure, &c.—*Concluded.*

	EXPENDITURE.					Total Expenditure.	Total Receipts.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
<i>General.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Contingencies				328 25	1,591 82	1,920 07	
Printing					326 88	326 88	
Stationery					99 63	99 63	
				328 25	2,018 33	2,346 58	

RECAPITULATION.

Manitoba	7,356 91		646 00	407 80	574 43	8,985 14	9,250 25
Quebec	3,600 00	77 50	270 00	13 25	173 44	4,134 19	5,417 19
New Brunswick	1,500 00			56 52	107 98	1,664 50	441 25
Nova Scotia	1,300 00		310 20	459 23	107 63	2,177 06	472 75
Prince Edward Island	200 00				27 00	227 00	46 50
Manitoba	200 00		135 00		30 16	365 16	212 50
British Columbia	374 93		325 00	45 00	1,130 75	1,875 68	718 50
General				328 25	2,018 33	2,346 58	
	14,531 84	77 50	1,686 20	1,310 05	4,169 72	21,775 31	16,558 94

RETURN of the Illuminating Power and

INSPECTION OFFICES.	Illuminating Power.						Higher Grains
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.			
Barrie :—							
July.....			19.76	16	0	1	
August.....			21.20	16	0	1	
September.....			23.09	16	0	1	
October.....							
November.....			22.76	16	0	1	
December.....			20.14	16	0	1	
January.....			20.58	16	0	1	
February.....			19.31	16	0	1	
March.....			20.59	16	0	1	
April.....			23.85	16	0	1	
May.....			21.93	16	0	1	
June.....			21.03	16	0	1	
					0	11	
Belleville :—							
July.....							
August.....	23.13	18.16	20.23	16	0	3	
September.....	21.76	20.89	21.20	16	0	4	
October.....			22.42	16	0	1	
November.....	24.97	22.23	23.60	16	0	2	
December.....							
January.....							
February.....							
March.....							
April.....	21.85	19.06	20.75	16	0	7	
May.....							
June.....							
					0	17	
Berlin :—							
July.....			16.52	16	0	1	
August.....			16.04	16	0	1	
September.....			16.57	16	0	1	
October.....			16.05	16	0	1	
November.....			12.43	16	1	1	
December.....			16.47	16	0	1	
January.....			18.10	16	0	1	
February.....			16.74	16	0	1	
March.....			17.09	16	0	1	
April.....			18.54	16	0	1	
May.....			17.76	16	0	1	
June.....			18.00	16	0	1	
					1	12	

pected during the Year ended 30th June, 1894.

Cubic Feet.			Ammonia per 100 Cubic Feet.					Sulphuretted Hydrogen.			Remarks.	
Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of Tests.	No. of times absent.	No. of times present.		No. of Tests.
Grains.			Grains.	Grains.	Grains.	Grains.						
									1	0	1	Tests not satisfactory.
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									11	0	11	
									3	0	3	
									4	0	4	
									1	0	1	
									2	0	2	
									7	0	7	
									17	0	17	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									12	0	12	

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.						Hi
	Highest.	Lowest.	Average.	Standard.	No. of times be- low standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.			
Brantford—							
July			19.66	16	0	1	
August			19.16	16	0	1	
September			19.44	16	0	1	
October							
November			20.77	16	0	1	
December			19.18	16	0	1	
January			19.76	16	0	1	
February			20.06	16	0	1	
March			19.34	16	0	1	
April			19.23	16	0	1	
May			19.50	16	0	1	
June			19.28	16	0	1	
					0	11	
Brockville—							
July			23.00	16	0	1	
August			21.62	16	0	1	
September			22.62	16	0	1	
October			21.74	16	0	1	
November			21.70	16	0	1	
December			21.36	16	0	1	
January			20.26	16	0	1	
February			21.73	16	0	1	
March			21.10	16	0	1	
April			21.06	16	0	1	
May			19.90	16	0	1	
June			22.10	16	0	1	
					0	12	
Chatham—							
July			16.50	16	0	1	
August			16.72	16	0	1	
September			16.86	16	0	1	
October			16.86	16	0	1	
November			16.22	16	0	1	
December			17.74	16	0	1	
January			16.22	16	0	1	
February			18.37	16	0	1	
March			16.87	16	0	1	
April			17.14	16	0	1	
May			18.84	16	0	1	
June			16.60	16	0	1	
					0	12	

RETURN of the Illuminating Power a

INSPECTION OFFICES.	Illuminating Power.						High
	Highest.	Lowest.	Average.	Standard.	No. of times be- low standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.				Grat
Cobourg—							
July			18.52	16	0	1	
August			22.33	16	0	1	
September			19.23	16	0	1	
October			21.21	16	0	1	
November			19.00	16	0	1	
December			18.34	16	0	1	
January			19.20	16	0	1	
February			18.05	16	0	1	
March			17.52	16	0	1	
April			17.55	16	0	1	
May			20.15	16	0	1	
June			18.27	16	0	1	
					0	12	
Cornwall—							
July			20.49	16	0	1	
August			18.30	16	0	1	
September			20.98	16	0	1	
October			20.31	16	0	1	
November			19.58	16	0	1	
December			17.32	16	0	1	
January			17.85	16	0	1	
February			17.21	16	0	1	
March			18.70	16	0	1	
April			18.31	16	0	1	
May			17.85	16	0	1	
June			18.69	16	0	1	
					0	12	
Dundas—							
July			19.02	16	0	1	
August			19.83	16	0	1	
September			22.00	16	0	1	
October							
November			19.18	16	0	1	
December			19.39	16	0	1	
January			17.85	16	0	1	
February			19.28	16	0	1	
March			19.23	16	0	1	
April			17.45	16	0	1	
May			18.06	16	0	1	
June			19.18	16	0	1	
					0	11	

—Continued.

Inspected during the Year ended 30th June, 1894.

100 Cubic Feet.			Ammonia per 100 Cubic Feet.						Sulphuretted Hydrogen.			Remarks.
Standard.	Times in excess of allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of allowance.	No. of Tests.	No. of times absent.	No. of times present.	No. of Tests.	
Grains.			Grains.	Grains.	Grains.	Grains.						
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									2	0	2	
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									12	0	12	
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									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									11	0	11	

Nil.

RETURN of Illuminating Power and F

INSPECTION OFFICES.	Illuminating Power.						Highest L
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.				Grains.
Galt—							
July			20·84	16	0	1	
August			18·86	16	0	1	
September			19·19	16	0	1	
October			20·49	16	0	1	
November			18·41	16	0	1	
December			17·92	16	0	1	
January			20·13	16	0	1	
February			17·89	16	0	1	
March			21·02	16	0	1	
April			21·34	16	0	1	
May			21·56	16	0	1	
June			22·86	16	0	1	
					0	12	
Guelph—							
July			21·04	16	0	1	
August			22·36	16	0	1	
September			23·11	16	0	1	
October			24·43	16	0	1	
November			24·15	16	0	1	
December			22·71	16	0	1	
January			22·72	16	0	1	
February			21·10	16	0	1	
March			20·01	16	0	1	
April			20·15	16	0	1	
May			20·85	16	0	1	
June			23·28	16	0	1	
					0	12	
Hamilton—							
July			17·70	16	0	1	
August			17·85	16	0	1	
September			18·14	16	0	1	
October			17·03	16	0	1	
November			17·71	16	0	1	
December			18·00	16	0	1	
January			16·97	16	0	1	
February			17·99	16	0	1	
March			16·94	16	0	1	
April			17·50	16	0	1	
May			17·20	16	0	1	
June			18·00	16	0	1	
					0	12	

RETURN of Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Ingersoll—						
July			21·22	16	0	1
August			21·91	16	0	1
September			22·72	16	0	1
October			23·24	16	0	1
November			22·96	16	0	1
December			21·49	16	0	1
January			22·80	16	0	1
February			23·30	16	0	1
March			23·00	16	0	1
April			23·23	16	0	1
May			22·90	16	0	1
June			23·53	16	0	1
					0	12
Kingston—						
July	23·42	22·46	22·90	16	0	4
August	24·25	22·14	23·19	16	0	4
September			22·09	16	0	1
October	24·93	22·55	23·56	16	0	4
November	24·63	22·51	22·90	16	0	4
December	24·91	21·82	23·06	16	0	4
January	23·46	22·71	23·14	16	0	3
February	25·90	23·75	24·69	16	0	3
March	23·54	23·36	23·47	16	0	3
April	25·81	21·17	24·18	16	0	3
May	24·41	23·24	23·88	16	0	3
June	24·06	23·20	23·49	16	0	3
					0	39
Lindsay—						
July			23·53	16	0	1
August			27·60	16	0	1
September			23·88	16	0	1
October			22·37	16	0	1
November			23·16	16	0	1
December			22·34	16	0	1
January			22·78	16	0	1
February			20·42	16	0	1
March			18·66	16	0	1
April			22·16	16	0	1
May			20·96	16	0	1
June			21·60	16	0	1
					0	12

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Listowel—						
July.....			19'12	16	0	1
August.....			18'45	16	0	1
September.....			22'55	16	0	1
October.....			20'00	16	0	1
November.....			21'95	16	0	1
December.....			21'40	16	0	1
January.....			22'55	16	0	1
February.....			21'55	16	0	1
March.....			21'83	16	0	1
April.....			20'27	16	0	1
May.....			20'40	16	0	1
June.....			22'04	16	0	1
					0	12
London—						
July.....	23'54	22'50	22'89	16	0	3
August.....	23'70	24'24	23'07	16	0	3
September.....	23'77	23'04	23'44	16	0	3
October.....	23'60	22'11	22'85	16	0	3
November.....	25'00	22'94	24'06	16	0	3
December.....	24'20	23'33	23'78	16	0	3
January.....	25'03	23'76	24'26	16	0	3
February.....	24'80	24'02	24'41	16	0	2
March.....	25'50	24'00	24'83	16	0	3
April.....	26'01	24'00	24'86	16	0	3
May.....	24'90	23'00	24'32	16	0	3
June.....	24'24	22'02	23'48	16	0	3
					0	35
Napance—						
July.....			18'76	16	0	1
August.....			19'06	16	0	1
September.....			13'71	16	1	1
October.....			14'93	16	1	1
November.....			16'20	16	0	1
December.....			16'61	16	0	1
January.....			15'75	16	1	1
February.....			13'92	16	1	1
March.....			16'65	16	0	1
April.....			15'26	16	1	1
May.....			13'98	16	1	1
June.....			16'99	16	0	1
					6	12

RETURN of the Illuminating Power and

INSPECTION OFFICES.	Illuminating Power.						High
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.				Grain
Ottawa—							
July	20·23	19·90	20·06	16	0	2	16
August	25·75	18·77	22·26	16	0	2	13
September	21·85	21·10	21·47	16	0	2	12
October	13·50	13·32	13·41	16	0	2	11
November	20·95	18·52	19·78	16	0	2	14
December	21·15	19·86	20·50	16	0	2	14
January	22·79	22·15	22·47	16	0	2	14
February	21·89	20·56	21·22	16	0	2	13
March	23·24	22·27	22·75	16	0	2	13
April	23·10	22·50	22·80	16	0	2	13
May	23·48	23·22	23·35	16	0	2	13
June	22·10	20·77	21·43	16	0	2	11
					0	24	
Owen Sound—							
July			22·40	16	0	1	
August			22·70	16	0	1	
September			22·60	16	0	1	
October			23·27	16	0	1	
November			21·88	16	0	1	
December			20·60	16	0	1	
January			21·70	16	0	1	
February			22·12	16	0	1	
March			23·33	16	0	1	
April			24·90	16	0	1	
May			25·00	16	0	1	
June			22·70	16	0	1	
					0	12	
Peterborough—							
July			22·07	16	0	1	
August			21·21	16	0	1	
September			23·66	16	0	1	
October			22·78	16	0	1	
November			22·03	16	0	1	
December			22·65	16	0	1	
January			22·15	16	0	1	
February			22·64	16	0	1	
March			25·60	16	0	1	
April			21·88	16	0	1	
May			21·60	16	0	1	
June			22·60	16	0	1	
					0	12	

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.						H
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.			
Port Hope—							
July.....			17.52	16	0	1	
August.....			17.81	16	0	1	
September.....			16.98	16	0	1	
October.....			16.95	16	0	1	
November.....			17.82	16	0	1	
December.....			16.93	16	0	1	
January.....			16.85	16	0	1	
February.....			18.39	16	0	1	
March.....			17.06	16	0	1	
April.....			17.33	16	0	1	
May.....			19.74	16	0	1	
June.....			19.34	16	0	1	
					0	12	
Sarnia—							
July.....			19.71	16	0	1	
August.....			20.21	16	0	1	
September.....			20.61	16	0	1	
October.....							
November.....							
December.....			20.93	16	0	1	
January.....			20.39	16	0	1	
February.....			21.23	16	0	1	
March.....			20.21	16	0	1	
April.....			20.03	16	0	1	
May.....			20.85	16	0	1	
June.....			21.00	16	0	1	
					0	10	
Stratford—							
July.....			16.96	16	0	1	
August.....			16.59	16	0	1	
September.....			16.63	16	0	1	
October.....			19.96	16	0	1	
November.....			16.57	16	0	1	
December.....			16.76	16	0	1	
January.....			17.00	16	0	1	
February.....			16.19	16	0	1	
March.....			16.85	16	0	1	
April.....			16.80	16	0	1	
May.....			17.20	16	0	1	
June.....			16.31	16	0	1	
					0	12	

F—Continued.

Inspected during the Year ended 30th June, 1894.

100 Cubic Feet.			Ammonia per 100 Cubic Feet.				Sulphuretted Hydrogen.				Remarks.	
Standard.	Times in excess of allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of Tests.	No. of times absent.	No. of times present.		No. of Tests.
Grains.			Grains.	Grains.	Grains.	Grains.						
									1	0	1	No test. No test.
									1	0	1	
									1	0	1	
									1	0	1	
									1	0	1	
									2	0	2	
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									1	0	1	
									1	0	1	
									1	0	1	
									12	0	12	

RETURN of the Illuminating Power and

INSPECTION OFFICES.	Illuminating Power.						Highest Grains.
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.			
St. Catharines—							
July.....			19.55	16	0	1	
August.....			18.50	16	0	1	
September.....			18.78	16	0	1	
October.....							
November.....			19.28	16	0	1	
December.....			18.78	16	0	1	
January.....			18.84	16	0	1	
February.....			19.34	16	0	1	
March.....			18.92	16	0	1	
April.....			18.68	16	0	1	
May.....			19.28	16	0	1	
June.....			19.97	16	0	1	
					0	11	
St. Thomas—							
July.....			16.86	16	0	1	
August.....			18.00	16	0	1	
September.....			17.16	16	0	1	
October.....			16.09	16	0	1	
November.....			17.70	16	0	1	
December.....			17.70	16	0	1	
January.....			17.50	16	0	1	
February.....			16.86	16	0	1	
March.....			16.77	16	0	1	
April.....			17.55	16	0	1	
May.....			16.86	16	0	1	
June.....			17.00	16	0	1	
					0	12	
Toronto—							
July.....	21.63	18.98	20.41	16	0	8	10.74
August.....	21.45	18.01	20.50	16	0	9	14.18
September.....	22.05	17.39	20.16	16	0	9	15.21
October.....	22.51	16.31	19.66	16	0	8	11.34
November.....	21.82	19.80	20.81	16	0	9	15.48
December.....	21.29	18.78	20.13	16	0	9	8.79
January.....	20.93	17.28	19.06	16	0	10	15.05
February.....	21.81	17.79	19.71	16	0	8	11.26
March.....	22.63	18.21	20.84	16	0	9	6.99
April.....	23.77	19.56	21.08	16	0	8	8.27
May.....	22.30	19.92	21.00	16	0	9	6.31
June.....	23.26	18.93	21.00	16	0	9	7.38
					0	105	

RETURN of the Illuminating Power and

INSPECTION OFFICERS.	Illuminating Power.						Highest
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	
	Candles.	Candles.	Candles.	Candles.				Grains.
Windsor—							
July.....			17.70	16	0	1	
August.....			16.86	16	0	1	
September.....			16.50	16	0	1	
October.....			16.57	16	0	1	
November.....			16.86	16	0	1	
December.....			16.36	16	0	1	
January.....			16.36	16	0	1	
February.....			17.70	16	0	1	
March.....			16.73	16	0	1	
April.....			17.01	16	0	1	
May.....			17.00	16	0	1	
June.....			16.86	16	0	1	
					0	12	
Woodstock—							
July.....			22.20	16	0	1	
August.....			22.37	16	0	1	
September.....			22.70	16	0	1	
October.....			23.84	16	0	1	
November.....			21.09	16	0	1	
December.....			21.51	16	0	1	
January.....			24.17	16	0	1	
February.....			22.53	16	0	1	
March.....			23.70	16	0	1	
April.....			22.21	16	0	1	
May.....			17.00	16	0	1	
June.....			23.05	16	0	1	
					0	12	
Montreal—							
July.....	22.56	19.98	20.73	16	0	9	19.37
August.....	26.07	20.61	22.66	16	0	9	19.34
September.....	22.33	19.20	20.94	16	0	8	22.05
October.....	22.38	20.01	20.77	16	0	9	17.95
November.....	22.76	19.47	20.37	16	0	9	19.85
December.....	21.30	19.42	20.31	16	0	9	17.30
January.....	23.54	18.26	21.20	16	0	9	13.49
February.....	20.84	20.01	20.16	16	0	8	23.40
March.....	21.66	20.00	20.78	16	0	9	20.52
April.....	20.31	20.00	20.06	16	0	8	28.55
May.....	22.68	19.88	20.88	16	0	10	28.90
June.....	23.85	21.44	22.58	16	0	9	21.31
					0	106	

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Quebec—						
July.....			16.41	16	0	1
August.....			16.33	16	0	1
September..			16.64	16	0	1
October.....			16.12	16	0	1
November.....			16.94	16	0	1
December.....			16.15	16	0	1
January.....			16.77	16	0	1
February.....			16.55	16	0	1
March.....			16.51	16	0	1
April.....			16.22	16	0	1
May.....			17.56	16	0	1
June.....			18.57	16	0	1
					0	12
Sherbrooke—						
July.....			25.57	16	0	1
August.....			27.51	16	0	1
September..			28.30	16	0	1
October.....			25.24	16	0	1
November.....			25.80	16	0	1
December.....			21.91	16	0	1
January.....			24.51	16	0	1
February.....			23.62	16	0	1
March.....			22.24	16	0	1
April.....			24.23	16	0	1
May.....			23.16	16	0	1
June.....			24.91	16	0	1
					0	12
Chatham, N.B.—						
July.....	16.67	16.11	16.41	16	0	3
August.....	16.46	16.22	16.32	16	0	3
September..	16.77	16.09	16.41	16	0	3
October.....						
November.....	17.06	16.15	16.54	16	0	3
December.....	16.34	16.08	16.21	16	0	2
January.....	16.13	15.77	15.95	16	1	2
February.....						
March.....						
April.....						
May.....						
June.....						
					1	16

F—Continued.

Inspected during the Year ended 30th June, 1894.

100 Cubic Feet.			Ammonia per 100 Cubic Feet.					Sulphuretted Hydrogen.				Remarks.
Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of Tests.	No. of times absent.	No. of times present.	No. of Tests.	
Grains.			Grains.	Grains.	Grains.	Grains.						
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
35	0	2					0	2	2	0	2	
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RETURN of the Illuminating Pow

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times be- low Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Fredericton—						
July.....			16·98	16	0	1
August.....			16·61	16	0	1
September.....			16·76	16	0	1
October.....			19·66	16	0	1
November.....			19·66	16	0	1
December.....			18·48	16	0	1
January.....			18·37	16	0	1
February.....			16·89	16	0	1
March.....			18·12	16	0	1
April.....			18·89	16	0	1
May.....			18·06	16	0	1
June.....			18·64	16	0	1
					0	12
Moncton—						
July.....	17·16	17·04	17·10	16	0	2
August.....			16·53	16	0	1
September.....						
October.....						
November.....	16·58	16·11	16·34	16	0	2
December.....			16·36	16	0	1
January.....			16·37	16	0	1
February.....						
March.....			16·18	16	0	1
April.....						
May.....			16·53	16	0	1
June.....						
					0	9
St. John—						
July.....	19·54	17·41	18·35	16	0	8
August.....	21·86	17·78	19·38	16	0	6
September.....	20·70	19·61	20·24	16	0	6
October.....	20·70	18·21	19·37	16	0	8
November.....	19·99	15·76	17·50	16	0	8
December.....	20·09	17·09	18·37	16	0	8
January.....	20·22	18·05	18·93	16	0	8
February.....	19·58	17·34	18·33	16	0	4
March.....	20·48	16·95	18·45	16	0	7
April.....	20·11	16·89	18·79	16	0	3
May.....	20·63	17·55	19·09	16	0	8
June.....	20·26	16·80	18·57	16	0	8
					0	82

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Halifax—						
July.....	18·35	17·03	17·69	16	0	2
August.....	18·11	18·00	18·05	16	0	2
September.....	17·04	16·56	16·80	16	0	2
October.....	17·52	17·39	17·45	16	0	2
November.....	17·76	17·53	17·64	16	0	2
December.....	17·11	17·00	17·05	16	0	2
January.....	17·39	17·30	17·34	16	0	2
February.....	18·61	17·87	18·24	16	0	2
March.....	18·54	17·20	17·87	16	0	2
April.....	17·68	17·14	17·41	16	0	2
May.....	17·39	17·19	17·29	16	0	2
June.....	17·62	17·10	17·26	16	0	2
					0	24
Pictou—						
July.....			18·33	16	0	1
August.....			18·10	16	0	1
September.....			17·44	16	0	1
October.....			17·00	16	0	1
November.....			17·20	16	0	1
December.....			19·33	16	0	1
January.....			18·04	16	0	1
February.....			18·16	16	0	1
March.....			18·29	16	0	1
April.....			18·00	16	0	1
May.....			18·40	16	0	1
June.....			16·12	16	0	1
					0	12
Yarmouth—						
July.....			19·74	16	0	1
August.....			18·00	16	0	1
September.....			16·27	16	0	1
October.....			16·34	16	0	1
November.....			16·39	16	0	1
December.....			17·30	16	0	1
January.....			17·45	16	0	1
February.....			17·20	16	0	1
March.....			17·40	16	0	1
April.....			17·25	16	0	1
May.....			17·40	16	0	1
June.....			18·11	16	0	1
					0	12

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Charlottetown—						
July.....	19·51	18·00	18·70	16	0	3
August.....	21·00	18·82	20·17	16	0	3
September.....	20·90	20·17	20·45	16	0	3
October.....	21·23	20·37	20·77	16	0	3
November.....	20·02	18·93	19·60	16	0	3
December.....	21·70	19·13	20·27	16	0	3
January.....	20·73	19·01	19·87	16	0	2
February.....	19·70	19·30	19·52	16	0	3
March.....	20·58	19·89	20·24	16	0	3
April.....	19·55	18·70	19·19	16	0	3
May.....	20·07	19·57	19·79	16	0	3
June.....	20·52	19·03	19·88	16	0	3
					0	35
Winnipeg—						
July.....			20·10	16	0	1
August.....			20·30	16	0	1
September.....			19·22	16	0	1
October.....			20·03	16	0	1
November.....			19·90	16	0	1
December.....			19·60	16	0	1
January.....			20·80	16	0	1
February.....			22·22	16	0	1
March.....			19·60	16	0	1
April.....			18·60	16	0	1
May.....			20·46	16	0	1
June.....			20·60	16	0	1
					0	12
Victoria—						
July.....	18·21	17·38	17·70	16	0	3
August.....	19·27	18·10	18·68	16	0	2
September.....	19·05	18·38	18·71	16	0	2
October.....	19·54	16·58	18·06	16	0	2
November.....	18·82	18·50	18·66	16	0	2
December.....	18·39	18·11	18·25	16	0	2
January.....	18·02	17·90	17·96	16	0	2
February.....	18·26	18·10	18·18	16	0	2
March.....	18·33	18·17	18·25	16	0	2
April.....	18·91	18·74	18·83	16	0	2
May.....	18·10	17·90	18·00	16	0	2
June.....	18·77	18·57	18·67	16	0	2
					0	25

RETURN of the Illuminating Power

INSPECTION OFFICES.	Illuminating Power.					
	Highest.	Lowest.	Average.	Standard.	No. of times be- low standard.	No. of Tests.
	Candles.	Candles.	Candles.	Candles.		
Nanaimo—						
July.....						
August.....						
September.....						
October.....						
November.....						
December.....						
January.....			22·78	16	0	1
February.....						
March.....			23·21	16	0	1
April.....			17·92	16	0	1
May.....			24·43	16	0	1
June.....			18·92	16	0	1
					0	5
New Westminster—						
July.....						
August.....						
September.....						
October.....						
November.....						
December.....						
January.....			18·48	16	0	1
February.....			18·34	16	0	1
March.....			18·50	16	0	1
April.....			18·36	16	0	1
May.....			18·08	16	0	1
June.....			17·02	16	0	1
					0	6
Vancouver—						
July.....						
August.....						
September.....						
October.....						
November.....						
December.....						
January.....			18·68	16	0	1
February.....			19·04	16	0	1
March.....			17·89	16	0	1
April.....			17·15	16	0	1
May.....			18·50	16	0	1
June.....			18·42	16	0	1
					0	6

Inspected during the Year ended 30th June, 1894.

[illegible]

APPENDIX G.

STATEMENT of Gas Meters presented for Verification, Verified, Verified after first Rejection, and Rejected during the year ended 30th June, 1894.

Inspection Offices.	Presented for Verification.	Kind.		Verified as coming within the Error Tolerated by Law.			Verified after First Rejection.			Rejected.			Total Verified and Rejected.	
		Wet.	Dry.	Correct.	Fast.	Slow.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Verified.	Rejected.
Barr'e	19		19			5			14				19	
Belleville	22		22		7	4			7			4	18	4
Berlin	64		64		8	22			34				64	
Brantford	237		237		46	57			134				237	
Brockville	143		143	142				1					143	
Chatham	56		56		8	9			32		4		53	3
Cobourg	42		42		6	19			17				42	
Cornwall	16		16		4	8			4				16	
Dundas	9		9						9				9	
Galt	115		115		6	38			71				115	
Guelph	134		134		3	39			89		1	2	131	3
Hamilton	552		131	73	347						1		551	1
Ingersoll	32		32		6	9			16		1		31	1
Kingston	258		258	30	79	152					6		252	6
Listowell	34		34		1	22			11				34	
London	381		381	75	110	181	2	1		2	9	1	369	12
Napanee	27		27		4	11			12				27	
Ottawa	171		171			39			132				171	
Owen Sound	89		89		85	2			2				89	
Peterborough	68		68		12	10			45			1	67	1
Port Hope	39		39		6	4			24		1	1	36	3
Sarnia	34		34		28	1			5				34	
Stratford	169		169	38	24	106					1		168	1
St. Catharines	72		72		7	3			62				72	
St. Thomas	154		154	26	53	58		3	1	1	2		151	3
Toronto	4,247		4,247	868	723	2,609				11	25	11	4,200	47
Windsor	50		50		15	21			14				50	
Woodstock	173		173	32	66	75							173	
Montreal	3,754		3,754	362	517	2,860				5	2	8	3,739	15
Quebec	229	22	207	127	48	54							229	
Sherbrooke	10		10		4	3			3				10	
St. John	207		207		57	22			128				207	
Halifax	334	294	40	139	35	106	2			2			332	2
Pictou	15		15		3	5			6		1		14	1
Yarmouth	29		29		6	5			17		1		28	1
Charlottetown	54		54		8	9			20		6	8	38	16
Winnipeg	158		158		96	2			60				158	
Victoria	286	1	285	94	110	63					17	1	268	18
Nanaimo	35		35		3	13		2	2		1		34	1
New Westminster	140		140		16	74			29		2	17	119	21
Vancouver	175		175		38	36			81			3	155	20
Total	12,833	317	12,511	2,485	2,595	7,356	7	7	6	37	95	48	12,653	180

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1895
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REPORTS, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE,

1894



PART III.—ADULTERATION OF FOOD

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
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1895

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Har. J. G. Bourne



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INSPECTION OF FOODS AND DRUGS AND FERTILIZERS.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 20th February, 1895.

To the Honourable the Controller of Inland Revenue.

SIR,—I have the honour to submit herewith, the reports of the analysts appointed under the Act, together with tabulated statement prepared in this department of the results of the analysis of the various samples submitted to them.

The following is a summary statement of the whole number of samples analysed during the year ended 30th June, 1894 :—

Description.	Genuine.	Adulterated	Doubtful.	Unclassed.	Total.
Cocoa	19	6	3	5	33
Chocolate.....	18	3	4	4	29
Milk.....	294	38	47		379
Wine	52	25	21	12	110
Tinctures.	5		1		6
Mustard.	5	29			34
Pepper.	32	27	3		62
Honey.....	51	3		14	68
Bees-wax.....	8				8
Tea	31	13	7		51
Fertilizers.....	96	2		29	127
Butter.....	95	13	6		114
Total.....	706	159	92	64	1,021

The proportion of articles found to be adulterated is considerably less than that shown in my last report, leading to the hope that the work of the department, under this Act, is beginning to make itself felt.

This is especially noticeable in respect of the milk supply, as will be seen in examining the statement given above, and comparing it with the statistics of the preceding decade. In 1884, for example, 45 out of 182 samples of milk were found to be adulterated, as against 38 in 1894, out of a total of 379. It is true that in the last year, 47 cases are reported doubtful, but the varying yield of butter-fat in different localities and under different conditions would justify the conclusion that many, nay, most of these doubtful cases, resulted from natural causes, rather than from any fraudulent intent.

I have the honour to be, sir,

Your obedient servant,

E. MIALL,

Commissioner of Inland Revenue.

REPORTS OF PUBLIC ANALYSTS.

HALIFAX, N.S., 27th October, 1894.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my annual report on foods, drugs, &c., received for analysis during the year ending 30th June, 1894, viz. :—

Samples.	Genuine.	Adulterated	Doubtful.	Total.
Milk.....	29	2	11	42
Fertilizers.....	25	2		27
Wines.....	12		6	18
Honey.....	17	3		20
Butter.....	11	6		17
Total.....	94	13	17	124

The eleven samples of milk returned as doubtful are those whose solids not fat or fat fell below the limit, but not sufficiently so to warrant their being classed as adulterated.

I have the honour to be, sir,
Your obedient servant,
MAYNARD BOWMAN.

CHEMICAL LABORATORY, 74 GERMAIN ST.,
ST. JOHN, N.B., 31st July, 1894.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to submit my report on the food samples received for analysis during the year ending 30th June, 1894.

During the year I have received 92 samples, viz. :—

Articles.	Genuine.	Adulterated	Doubtful.	Total.
Cocoa.....	5			5
Chocolate.....	4			4
Milk.....	22	3	1	26
Wine.....	12			12
Black pepper.....	1	3		4
White pepper.....	2	2		4
Mustard.....		4		4
Tes.....	8	1		9
Butter.....	12			12
Fertilizers.....	12			12
	78	13	1	92

Milk.

With regard to the samples of milk examined it may be noted that there were but three which showed a deficiency in cream, and none showed evidence of having been watered. A single sample taken from the milk supplied to the public hospital proved to be of good quality; and it would appear to be very necessary that frequent tests should be made of milk furnished to that institution.

Butter.

Two of the butter samples showed somewhat abnormal Iodine and Reichert numbers, indicating a slight admixture of some foreign fat. The quantity present must, however, have been small. Compared with samples taken in some previous years there is a marked improvement in the butter on sale in this city.

Wines.

Some of the samples of foreign wines appeared to indicate that certain bacteria had multiplied at the expense of the sugar. This was not noticed in the case of native wines.

Tea.

Of the various teas examined only one was notoriously bad, being quite unfit for use, containing as it did sea-weed and foreign leaves.

Fertilizers.

The samples of different brands of fertilizers examined were of good quality, and well up to the standard strength.

I have the honour to be, sir,

Your obedient servant,

W. F. BEST,
Public Analyst.

QUEBEC, 29th October, 1894.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to inclose my report for the term ended 30th June, 1894. Since the month of July, 1893, I analysed 105 samples, viz. :—

	Pure.	Adulterated	Doubtful	Total
Wine	5		7	12
Milk	19	7		26
Tinctures	5		1	6
Pepper	6	2	2	10
Mustard		6		6
Tea	7	5	1	13
Fertilizers	16			16
Butter	14		2	16
Total	72	20	13	105

Milk.

I must remark that the inspection of this important article has been looked after by the Quebec health office and the city council, and they established a board of inspection. The health office, or rather the city council, does not act under the Adulteration of Food Act, but under authority of Quebec city regulations. The type adopted in these regulations is 3·00 butter-fat. The limits are lower than in the department bulletin. The inspector began operations in August, and the results will be officially published in a few months.

Butter.

The samples submitted contained water but no oleomargarine.

I have the honour to be, sir,

Your obedient servant,

DR. M. FISET,

Public Analyst.

MONTREAL, 8th November, 1894.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my report on the inspection of food, drugs, &c., for the year ending 30th June, 1894. During this period I have examined 186 samples with the results shown below :—

Samples.	Genuine.	Adulterated	Doubtful.	Total.
Milk.....	67	10	7	84
Wines.....	5	9	3	17
Cocoa.....	14			14
Condiments.....	2	15		17
Butter.....	14	3		17
Teas.....	12	4	4	20
Fertilizers.....	17			17
Total ..	131	41	14	186

I have the honour to be, sir,

Your obedient servant,

J. BAKER EDWARDS, *Ph. D.*,

Official Analyst.

OTTAWA, 24th October, 1894.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report of the work done in my laboratory during the year ended 30th June, 1894.

Name of Sample.	Genuine.	Adulterated	Doubtful.	Total.
Cocoa.....	1	1	3	5
Chocolate.....	1	2	1	4
Milk.....	46	1	5	52
Wine.....	7		5	12
Pepper.....		8		8
Mustard.....		4		4
Honey.....	14			14
Wax.....	4			4
Fertilizers.....	17			17
Butter.....	11		1	12
Total.....	101	16	15	132

I have the honour to be, sir,
Your obedient servant,

F. X. VALADE, M.D.,
Public Analyst.

SCHOOL OF PRACTICAL SCIENCE,
TORONTO, 5th November, 1894.

The Chief Analyst,
Ottawa.

SIR,—I beg to submit to you my annual report.

I have analysed during the year ending 30th June, 1894, one hundred and twenty-seven samples, as exhibited on the following table :

Samples.	Adulterated	Doubtful.	Genuine.	Total.
Cocoa and chocolate.....	5	3	4	12
Milk.....	3	2	30	35
Wine.....	6		9	15
Pepper.....	1		9	10
Mustard.....	1		4	5
Honey.....			20	20
Fertilizers.....			15	15
Butter.....	2	3	10	15
	18	8	101	127

Cocoas and Chocolates.

Of these I have examined six samples of each. Returned according to the departmental standard, one cocoa was genuine and five were adulterated, and three chocolates were genuine and three were doubtful.

It appears questionable whether the terms cocoa and chocolate are used with the strictness which is desirable, many of the samples sold as cocoas being really chocolates.

Milk.

I have examined thirty-five samples of milk. Of these thirty were reported genuine, three adulterated by admixture with water and two returned doubtful.

Wine.

Fifteen samples of wine were examined with a view to the presence of alcohol and sugar, other than that contained in the grape juice, or obtained from it by fermentation. Three samples were reported as showing evidence of the addition of alcohol, and four of the addition of foreign sugar.

Pepper.

Ten samples were examined, nine were reported genuine, and one adulterated. The adulterated specimen contained calcium sulphate.

Mustard.

Five samples were examined. One of these was genuine mustard ; the others were mixtures of mustard with flour. If one-third flour is allowed, one sample fell below this standard, giving one out of five as adulterated.

Honey.

Twenty samples of honey were examined. I did not feel justified from the results of the analyses in reporting any of them as adulterated.

Fertilizers.

Fifteen samples were examined. None were condemned as falling below the prescribed standards.

Butter.

I have examined fifteen samples of butter. Of these fifteen samples I have reported two samples adulterated with foreign fat and three others. I reported as of doubtful purity.

These results would appear to indicate that the use of oleomargarine as substitute for butter without acknowledgment is spreading in my district.

I have the honour to be, sir,
Your obedient servant,

W. H. ELLIS.

OFFICE OF THE PUBLIC ANALYST,

LONDON, 5th July, 1894.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report for the year ending 30th June, 1894. During the year I have received and analysed 128 samples, as follows:—

Article.	Pure.	Doubtful or below stand- ard.	Adulterated	Total.
Chocolate.....	3	1		4
Cocoa.....	5			5
Milk.....	37	21	4	62
Wine.....	2		10	12
Mustard.....			4	4
Black pepper.....	3	1		4
White pepper.....	3		1	4
Tea.....	4	2	3	9
Fertilizers.....	11			11
Butter.....	11		2	13
	79	25	24	128

With reference to the classification of the above, I may say that all the cocoas, except one, contained starch; and three of them contained sugar, in one instance over 40 per cent sugar. As I do not know that they were represented as being composed of pure cocoa, and as some of them stated on the label that starch and sugar were added, I did not return them as being adulterated. Possibly few materials offer more favourable conditions for adulteration than cocoa, under the head of "soluble cocoa," "prepared cocoa," &c., and as a fact is very frequently largely diluted.

With reference to the milks, I may say that all coming under the standard of 3.50 per cent of fat and 8.50 of solids not fat, and which I could not say positively were adulterated, I placed in the class of doubtful or below standard; some of these, I have no doubt, are not adulterated, but simply an inferior quality, while others are probably slightly adulterated. It would appear to me to be highly desirable to adopt the standard for milk as for other articles of food, recommended by the chief analyst, in his report of November, 1891. The standard I took for wine was that pure wine should contain only the fermented juice of the grape.

The mustards were all very badly adulterated, the adulterant in each case being wheat flour. Only one of the samples of pepper I found to be adulterated, which shows a very decided improvement on past reports of analyses made of this article, when it was the exception to find one pure.

I have the honour to be, sir,

Your obedient servant,

FRANKLIN T. HARRISON.

ST. JOHN'S COLLEGE, WINNIPEG, 26th July, 1894.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to present a tabulated statement showing the results of the analysis of samples submitted to me during the year ended 30th June, 1894.

	Genuine.	Adulterated	Unclassed.	Total.
Cocoa and chocolate.....			9	9
Milk.....	44	8		52
Wine.....			12	12
Mustard and pepper.....	7	5		12
Honey.....			14	14
Bees-wax.....	4			4
Fertilizers.....			12	12
Butter.....	12			12
	67	13	47	127

Many of the samples I have been unable to class as genuine or adulterated, as will be seen from the following considerations.

Cocoa and Chocolate.—The samples consisted mostly of cocoa with various proportions of starch or of starch and sugar. The cocoa preparations were in packages which stated the contents to be mixtures. In one case an added potassium compound was present, the cocoa evidently having been prepared with alkali by the so called Dutch method. As there is no law limiting the proportions of foreign substances none of the samples can be regarded as adulterated.

Wine.—Apparently there is no legal definition of the term. The methods of analysis in use throw very little light on the origin of the samples.

Honey.—With one doubtful exception, the samples were free from commercial glucose and added cane sugar. As far as I know there is no method of detecting "invert" sugar when added to honey.

Fertilizers.—The samples all came within the legal definition of a fertilizer, but the guaranteed proportions of the essential ingredients being unknown to the analyst at the time of the examination no comparison with the amounts actually present are possible. I would suggest that in order to avoid some of the numerous mistakes which occur in the annual food reports, that proofs of the tables of analytical results and of the annual reports of the district analysts be sent to the respective writers for correction.

I have the honour, &c.,

EDGAR B. KENRICK.

APPENDIX A.—INSPECTION OF

Date of Collection.	Description of Sample and Manufacturers' Name, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Fat.	Extracted by alcohol.	Insoluble in alcohol.	Ash			
								Total.	Insoluble in water.	Insoluble in acid.	Phosphate per cent.
1893.	<i>Analyst, W. F. Best, St. John, N.B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug. 25	Bensdorp's Royal Dutch.....	5717	6401	5.25	33.60			10.20	2.85		
do 25	Fry's.....	5718	6402	7.25	31.84			9.50	2.95		
do 25	Van Houten's Pure Soluble.....	5719	6403	5.15	30.50			13.10	2.80		
do 28	Mott's Breakfast.....	5720	6404	7.25	27.95			5.95	3.20		
do 28	Baker & Co.'s Breakfast.....	5721	6405	4.25	28.90			6.05	3.25		
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>										
July 19	Baker's Breakfast.....	5401	11950	5.00	25.65	11.90	57.45	5.4			
do 20	J. Webb's Homœopathic.....	5403	11952	5.88	9.33	34.17	50.62	3.5			
do 20	Fry's Homœopathic.....	5406	11955	4.40	14.72	37.51	43.37	2.4			
do 20	Epps' Prepared.....	5402	11956	5.1	25.13	29.36	40.41	1.7			
Aug. 7	Van Houten's Pure Soluble.....	5410	11959	5.12	27.72	11.15	56.01	9.2			
do 7	P. Mott & Co.'s, Halifax, N.S.	5411	11960	8.74	12.21	16.97	62.08	5.7			
do 8	Bensdorp's Pure Soluble.....	5414	11963	5.35	29.66	11.50	53.59	7.4			
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
July 19	Epps & Co.'s.....	7144	5972	4.78	25.22	70.00		1.72	0.80	0.00	
do 20	Todhunter & Mitchell's, Toronto.	7147	5975	5.89	11.17	82.94		2.54	1.44	0.14	
do 20	Epps & Co.'s, England.....	7148	5976	5.08	24.92	70.01		1.54	0.74	0.0	
do 21	W. Baker & Co., Mass.....	7150	5978	3.36	26.92	69.72		5.30	3.08	0.10	
do 21	Epps & Co.'s.....	7152	5980	5.23	25.10	69.67		1.62	0.76	0.02	
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>										
do 25	Cadbury's, England.....	4796	5981	5.05	25.22			4.65	2.90		
do 25	Ellis & Keighley, Toronto.....	4798	5983	3.45	12.00			1.60	0.92		
do 25	Todhunter & Mitchell, Toronto	4800	5985	3.25	17.70			1.32	0.57		
do 25	Purchased in bulk.....	4802	5987	3.62	12.75			1.67	1.05		
do 25	Cowan's, Toronto.....	4803	5988	3.65	11.80			2.05	1.20		
do 25	do do.....	4805	5990	4.10	12.85			2.05	1.20		
	<i>Analyst, F. T. Harrison, London, Ont.</i>										
do 26	Epps & Co.'s.....	6277	12535	5.4	26.0			1.65	.85	.05	.514
do 27	Todhunter, Mitchell & Co.....	6280	12538	4.3	20.7			1.7	.45	.02	.440
do 27	do.....	6281	12539	3.5	23.6			1.95	1.00	.15	.514
do 27	Bensdorp's, Amsterdam.....	6282	12540	4.8	31.6			6.5	2.5	.05	
do 27	Cowan & Co.'s, Toronto.....	6283	12541	5.9	24.5			4.4	2.9	.4	

COCOA—Tabulated Statement.

		PROPERTIES OF THE FAT.		Vendor.	Residence.	Analyst's Observations.
Sugar.	Reducing sugar.	Iodine absorbed.	Potash for saponification.			
p. c.	p. c.	p. c.	p. c.			
0·00	.....	.....	.....	Jardine & Co.	St. John, N.B.	No foreign vegetable matter detected; not adulterated.
0·00	.....	.....	.....	G. Robertson & Co.	do ..	do
0·00	.....	.....	.....	Puddington & Merritt	do ..	do
0·00	.....	.....	.....	Rankine & Moulson.	do ..	do
0·00	.....	.....	.....	McPherson Bros.	do ..	do
.....	.....	.....	19·0	Fraser Bros.	Montreal	Unadulterated under Act.
.....	.....	.....	18·8	F. J. Dundee	do ..	do
.....	.....	.....	14·1	A. Chabot	do ..	do
.....	.....	.....	19·2	do	do ..	do
.....	.....	.....	19·3	T. Parent	Quebec	do
.....	.....	.....	19·5	Croteau Frère et Cie.	do ..	do
.....	.....	.....	19·5	G. B. Côté	do ..	do
25·88	Trace.	.....	.....	Stewart Bros.	Renfrew, Ont.	Not genuine but a fair product; starch present.
29·95	1·91	.....	.....	J. B. Kemp	Pembroke, Ont.	Not genuine and bad; contains much starch.
26·12	1·09	.....	.....	O'Meara & H. we	do ..	Not genuine but fair; contains much starch.
2·85	0·62	.....	.....	— Rochon	Ottawa	Very good product; no starch.
25·49	2·45	.....	.....	F. Motte	do ..	Not genuine but fair; starch present.
14·70	.....	.....	.....	J. L. Grant & Co.	Toronto	Pure cocoa from which about two-thirds of the fat has been removed.
51·10	.....	.....	.....	M. Somerville	do ..	A mixture of about 38 p. c. cocoa, 47 p. c. sugar, and 15 p. c. corn starch; some of the fat has been removed.
49·20	.....	.....	.....	W. Mackarrow	do ..	A mixture of about 40 p. c. cocoa, 46 p. c. sugar, and 14 p. c. corn starch.
57·65	.....	.....	.....	Millmann & Nellis	Woodstock, Ont.	A mixture of about 41 p. c. cocoa, 55 p. c. sugar, and 4 p. c. corn starch; some fat has been removed.
50·60	.....	.....	.....	Thornton & Son	do ..	A mixture of about 47 p. c. cocoa, 46 p. c. sugar, and 7 p. c. corn starch; some of the fat has been removed.
43·95	.....	.....	.....	E. Morrish	Galt, Ont.	A mixture of about 47 p. c. cocoa, 39 p. c. sugar, and 14 p. c. corn starch; some of the fat has been removed.
24·4	None	34·21	19·8	F. W. Fotheringham	Palmerston, Ont.	Arrowroot starch present; the fat by Björklund's ether test indicates pure cocoa butter.
40·5	Some	37·2	19·8	J. Holloway	Harriston, Ont.	Shows corn starch; fat by Björklund's test of doubtful purity.
36·0	do	34·4	19·9	J. Sanders	do ..	Corn starch present; Björklund's test indicates pure fat.
None	None	33·3	19·96	J. Whitehead	Walkerton	No foreign starch.
do	do	34·3	19·9	R. Marr	do ..	Shows presence of corn starch.

APPENDIX A.—INSPECTION OF

Date of Collection.	Description of Sample and Manufacturers' Name, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Fat.	by Extracted alcohol.	Insoluble in alcohol.	Ash.			
								Total.	Insoluble in water.	Insoluble in acid.	Phosphoric acid.
1893.	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug. 7	Rowntree's, England,	6629	12325	6.34	27.85	.....	.....	8.08	1.27	.....	.....
do 7	Mott & Co., Halifax,	6631	12327	7.13	23.05	.....	.....	4.92	3.45	.....	.....
do 7	Todhunter, Mitchell & Co.'s, ..	6634	12330	5.11	19.37	.....	.....	2.00	0.71	.....	.....
									*		
do 7	Epps & Co.'s,	6635	12331	5.78	26.33	.....	.....	1.45	0.93	.....	.....
do 7	do	6637	12333	6.00	23.56	.....	.....	1.50	0.93	.....	.....

COCOA—Tabulated Statement—*Continued.*

—		PROPERTIES OF THE FAT.		Vendor.	Residence.	Analyst's Observations.
Sugar.	Reducing sugar.	Iodine absorbed.	Potash for sa- ponification.			
p. c.	p. c.	p. c.	p. c.			
None				J. G. Hargrave & Co.	Winnipeg.	Contains an added potassium compound; genuine.
do				D. McLean & Co.	do	Genuine.
38·63				Wright & Wright	do	Contains a large proportion of maize starch; genuine, being labelled "cocoa and other highly nutritious sub- stances," the latter being corn starch and sugar.
26·42				T. Lusted & Son	Stonewall, Man.	Genuine; containing, as stated on packet, sugar and arrowroot.
25·70				S. O. Baily	do	do do

APPENDIX B.—INSPECTION OF

Date of Collection.	Description of Sample and Manufacturers' Name when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Fat.	Extracted by alcohol.	Insoluble in alcohol.	Ash.			
								Total.	Insoluble in water.	Insoluble in acid.	Phosphoric acid.
1893.	<i>Analyst, W. F. Best, St. John, N.B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug. 29	Fry & Sons, England	5722	6406	3·00	20·2	.....	.....	1·05	·40	.....	.....
do 29	Rowntree & Co., England	5723	6407	1·75	28·0	.....	.....	1·50	·70	.....	.....
do 29	Mott & Co., Halifax	5724	6408	5·75	36·80	.....	.....	3·00	1·35	.....	.....
do 29	Cadbury, Paris	5725	6409	1·20	31·50	.....	.....	1·44	·60	.....	.....
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>										
July 19	Baker & Co., Mass	5402	11951	3·54	44·81	10·50	41·15	3·00	.....	.....	.....
do 19	Edsons, Diamond	5404	11953	2·39	24·60	55·60	17·41	2·00	.....	.....	.....
do 19	Chocolate Poulli, Poulain, France	5405	11954	1·04	21·59	60·88	16·49	1·70	.....	.....	.....
do 19	Chocolate, Menier	5408	11957	1·54	20·42	62·70	15·34	1·60	.....	.....	.....
Aug. 7	W. Thomas, Halifax	5409	11958	6·26	26·54	12·70	54·50	2·70	.....	.....	.....
do 7	Fry's Diamond	5412	11961	2·66	17·18	57·23	22·93	1·20	.....	.....	.....
do 8	C. de Gourmet, Trebaciën ..	5413	11962	2·35	18·05	65·51	14·09	2·20	.....	.....	.....
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
July 19	Todhunter & Mitchell, Toronto	7145	5973	1·54	22·34	75·62	.....	1·20	0·52	0·0	.....
do 19	Mott & Co., Halifax	7146	5974	2·56	20·24	77·20	.....	2·70	0·80	0·0	.....
do 19	Fry & Sons, England	7149	5977	1·71	19·54	78·75	.....	0·88	0·42	0·10	.....
do 21	Cowan, Toronto	7151	5979	1·75	22·67	75·58	.....	0·94	0·44	0·04	.....
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>										
do 25	Todhunter & Mitchell, Toronto	4797	5982	1·30	23·85	.....	.....	1·42	0·77	.....	.....
do 25	Mott & Co., Halifax	4799	5984	2·82	24·20	.....	.....	2·15	1·35	.....	.....
do 25	Fry & Sons, England	4801	5986	2·20	20·30	.....	.....	0·97	0·57	.....	.....
do 26	Menier, France	4804	5989	1·10	21·10	.....	.....	1·45	0·57	.....	.....
do 27	Mott & Co., Halifax	4806	5991	2·85	22·15	.....	.....	2·30	1·30	.....	.....
do 27	Cowan, Toronto	4807	5992	2·17	21·70	.....	.....	1·45	0·70	.....	.....
	<i>Analyst, F. T. Harrison, London, Ont.</i>										
do 26	Mott & Co., Halifax	6276	12534	4·07	19·2	.....	.....	1·9	1·25	·15	·63
do 26	Todhunter & Mitchell, Toronto	6278	12536	1·5	26·0	.....	.....	1·5	·9	·05	·63
do 27	Fry & Sons, England	6279	12537	·45	25·0	.....	.....	1·0	·55	·05	·33
do 28	Cowan, Toronto	6284	12542	·75	23·1	.....	.....	1·10	·75	·25	·56

CHOCOLATE—Tabulated Statement.

PROPERTIES OF THE FAT.				Vendor.	Residence.	Analyst's Observations.
Sugar.	Reducing sugar.	Iodine absorbed.	Potash for saponification.			
p. c.	p. c.	p. c.	p. c.			
50.0				Hadress Clarke	St. John, N. B.	No foreign vegetable matter detected ; not adulterated ; contains 19 p.c. added starch.
55.0				Warden & Williams	do	do
0.0				Vanwart Bros.	do	do
50.0				W. A. Porter	do	5 p.c. do
		19.1		Fraser Bros.	Montreal	Unadulterated under Act.
		16.3		F. J. Durdee	do	do
		18.1		A. Chabot	do	do
		19.6		W. McGowan & Son	do	do
		18.5		T. Parent	Quebec	do
		19.4		Croteau Frere et Cie.	do	do
		19.4		G. B. Côté	do	do
49.91	1.18			Stewart Bros.	Renfrew, Ont.	Not genuine and of inferior quality ; much starch present.
43.12	2.63			French & Gorman	do	Not genuine and below standard ; much starch present.
54.53	0.80			A. Millar	Pembroke, Ont.	do
55.95	2.54			Rochon	Ottawa	do
						Not genuine, but fair ; starch present.
59.10				J. L. Grant & Co.	Toronto	Pure ; no foreign starch ; a mixture of about 47 p.c. cocoa and 53 p.c. sugar.
44.50				W. Somerville	do	A very little wheat starch present ; a mixture of about 60 p.c. cocoa and 40 p.c. sugar.
55.45				W. Mackarrow	do	A mixture of about 30 p.c. cocoa, 53 sugar and 17 p.c. arrowroot.
57.65				Thornton & Son	Woodstock, Ont.	A mixture of about 45 p.c. cocoa and 55 p.c. sugar ; no foreign starch.
45.15				E. Morrish	Galt, Ont.	A mixture of about 60 p.c. cocoa and 40 p.c. sugar ; a very little wheat starch present.
58.30				J. Struthers	do	A mixture of about 45 p.c. cocoa and 55 p.c. sugar ; a very little corn starch present.
36.0	None.	34.34	19.1	D. W. Dahnage	Palmerston, Ont.	Björklund's ether test indicates fat of doubtful purity ; no foreign starch recognized.
53.5	None.	36.0	19.8	J. W. Fotheringham	do	do
63.3	None.	35.1	19.9	John Holloway	Hamilton, Ont.	Björklund's test indicates pure fat ; no foreign starch recognized.
63.0	None.	34.7	19.7	V. Crofford	Walkerton, Ont.	No foreign starch.

APPENDIX B.—INSPECTION OF

Date of Collection.	Description of Sample and Manufacturers' Name when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Fat.	Extracted by alcohol.	Insoluble in alcohol.	Ash.			
								Total.	Insoluble in water.	Insoluble in acid.	Phosphoric acid.
				p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
1893.	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>										
Aug. 7	Mott & Co., Halifax.	6630	12326	7.57	29.38	.....	.....	2.60	1.62	.....	.....
do 7	Rowntree, England.	6632	12328	5.22	40.13	.....	.....	2.77	1.95	.....	.....
do 7	Fry & Sons do.	6633	12329	3.25	20.62	.....	.....	1.15	0.55	.....	.....
do 8	Rowntree do.	6636	12332	1.80	19.45	.....	.....	1.70	0.63	.....	.....

CHOCOLATE—Tabulated Statement—*Continued.*

		PROPERTIES OF THE FAT.		Vendor.	Residence.	Analyst's Observations.
Sugar.	Reducing sugar.	Iodine absorbed.	Potash for sap- onification.			
p. c.	p. c.	p. c.	p. c.			
None.	J. G. Hargrave.....	Winnipeg.....	Contains a large proportion of wheat starch; genuine.
None.	E. Hunter & Co.....	do	Contains wheat starch; genuine.
33·33	D. W. McLean & Co	do	Contains sugar and arrowroot starch genuine.
59·05	T. Lusted & Son.....	Stonewall, Man.	Contains a large proportion of sugar and small proportion of added starch; genuine.

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement.
MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.					Vendor.	Residence.	Analyst's Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.	Specific Gravity.			
					p.c.	p.c.	p.c.	p.c.	p.c.			
1893.												
Oct. 20	M. Bowman	Halifax, N.S.	7926	12732	86.57	4.55	8.88	13.43	1.0324	A. Graham	New Glasgow, N.S.	Genuine.
do 20	do	do	7927	12733	87.85	3.74	8.41	12.15	1.0312	D. Fraser	do	Below average in solids not fat.
do 20	do	do	7928	12734	87.94	3.59	8.47	12.06	1.0321	F. McDonald	do	do
do 20	do	do	7929	12735	87.44	3.76	8.80	12.56	1.0326	D. C. McDonald	do	Genuine.
do 20	do	do	7930	12736	86.24	1.69	9.07	13.76	1.0323	J. F. McKenzie	do	do
do 20	do	do	7931	12738	86.16	5.09	8.75	13.84	1.0308	J. F. Connolly	do	do
do 20	do	do	7932	12739	86.86	4.27	8.87	13.14	1.0320	T. Trotter	Antigonish, N.S.	do
do 20	do	do	7933	12740	86.77	4.16	9.07	13.23	1.0320	W. Thompson	do	do
do 20	do	do	7934	12741	87.99	3.98	8.03	12.01	1.0321	Ann Pascoe	do	Below average in solids not fat.
do 20	do	do	7935	12742	87.85	3.25	8.90	12.15	1.0328	Mrs. J. O. Brien	do	Below average in fat.
do 20	do	do	7936	12743	87.82	3.25	8.93	12.18	1.0326	W. G. Cunningham	do	do
do 20	do	do	7937	12745	86.91	4.20	8.89	13.09	1.0317	M. K. Dickson	Pictou, N.S.	Genuine.
do 20	do	do	7938	12746	86.73	4.34	8.93	13.27	1.0321	J. A. Gordon	do	do
do 20	do	do	7939	12747	87.75	3.54	8.71	12.25	1.0315	Mrs. Breen	do	do
do 20	do	do	7940	12748	88.17	3.49	8.34	11.83	1.0306	J. O. Grady	do	Below average in solids not fat.
do 20	do	do	7941	12749	87.96	3.18	8.86	12.04	1.0332	W. McKay	do	Below average in fat.
do 20	do	do	7942	12750	86.64	1.41	8.95	13.36	1.0315	F. McIntosh	do	Genuine.
do 20	do	do	7943	12751	87.69	3.62	8.69	12.31	1.0314	J. English	do	do
do 20	do	do	7944	12752	87.13	3.62	8.65	12.27	1.0315	G. Barnhill	Truro, N.S.	do
do 20	do	do	7945	12753	87.20	3.69	9.02	12.71	1.0327	T. B. Smith	do	do
do 20	do	do	7946	12754	87.82	3.34	8.84	12.18	1.0328	Crowe & Smith	do	Below average in fat.
do 20	do	do	7947	12755	87.03	3.94	9.01	12.95	1.0324	do	do	Genuine.
do 20	do	do	7948	12756	86.43	4.28	9.29	13.67	1.0332	H. W. Lane	do	do
do 20	do	do	7949	12757	87.08	4.13	8.79	12.92	1.0314	J. H. Kenna	do	do
do 20	do	do	7950	12758	87.84	4.23	7.80	12.12	1.0277	E. Leithbridge	Dartmouth, N.S.	Watered.
do 20	do	do	7951	12759	86.81	4.49	8.70	13.19	1.0305	D. Tullioch	do	Genuine.
do 20	do	do	7952	12760	87.01	4.17	8.82	12.94	1.0313	W. Smith	do	do
do 20	do	do	7953	12761	86.13	3.41	8.96	13.84	1.0318	F. A. Croftland	do	do
do 20	do	do	7954	12762	86.13	3.41	8.96	13.84	1.0318	F. A. Croftland	do	Below average in solids not fat.
do 20	do	do	7955	12763	87.10	3.94	8.04	12.34	1.0325	L. A. McDonald	do	Genuine.

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.						Vendor.	Residence.	Analyst's Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.	Specific Gravity.	Ash.			
					p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
1893.													
Oct. 17	W. F. Best.....	St. John, N.B.	5726	6410	86.96	3.28	9.76	13.04	1.0345	0.80	D. W. Pilkington...	St. John, N.B.	Not adulterated, but should probably be classed as deficient in fat.
do 17	do	do	5727	6411	86.10	4.00	9.90	13.90	1.034	0.84	J. Galbraith...	do	Genuine.
do 17	do	do	5728	6412	86.56	4.00	9.44	13.44	1.033	0.74	Mrs. R. Tyner	do	do
do 17	do	do	5729	6413	86.68	4.00	9.32	13.32	1.033	0.90	John Myers	do	do
do 17	do	do	5730	6414	86.31	4.10	9.56	13.66	1.033	0.86	G. Turnbull	do	do
do 17	do	do	5731	6415	82.92	8.28	8.80	17.08	1.028	0.78	T. Desmond	do	rich in fat.
do 17	do	do	5732	6416	85.00	5.60	9.40	15.00	1.028	0.84	Warden & Williams.	do	do
do 17	do	do	5733	6417	87.64	3.80	8.54	12.34	1.0308	0.74	T. Owens	do	do
do 17	do	do	5734	6418	86.98	2.80	10.22	13.02	1.0302	0.72	J. McCaulay	do	Adulterated, as the butter-fat is too low, probably not fairly sampled.
do 17	do	do	5735	6419	85.50	5.08	9.42	14.50	1.0338	0.80	W. Baxter	do	Genuine.
do 17	do	do	5736	6420	89.20	2.70	8.10	10.80	1.0297	0.74	A. E. McCaulay	do	Adulterated by removal of cream.
do 17	do	do	5737	6421	85.76	7.00	7.24	14.24	1.0235	0.78	C. W. Skewart	do	Genuine.
do 17	do	do	5738	6422	86.74	3.84	9.40	13.24	1.0330	0.80	H. McKnight	do	do
do 17	do	do	5739	6423	87.96	2.52	9.50	12.00	1.0343	0.80	W. H. Stackhouse	do	Adulterated; deficient in fat.
do 17	do	do	5740	6424	84.60	6.32	9.08	15.40	1.0312	0.80	J. Kerr	do	do
do 17	do	do	5741	6425	86.69	4.50	8.81	13.31	1.0323	0.71	S. McConnell	do	Genuine.
do 17	do	do	5742	6426	87.51	2.96	9.53	12.49	1.0363	0.77	Urquhart & Harrison	do	Adulterated by removal of cream.
do 17	do	do	5743	6427	87.55	3.54	8.91	12.45	1.0343	0.69	D. H. Spragg	do	Genuine.
do 17	do	do	5744	6428	88.63	3.20	8.17	11.37	1.0312	0.61	W. Alston	do	do
do 17	do	do	5745	6429	87.13	4.10	8.77	12.87	1.0333	0.75	H. F. Sharpe	do	do
do 17	do	do	5746	6430	86.61	5.00	9.39	14.39	1.0343	0.69	S. Creighton	do	do
do 17	do	do	5747	6431	86.93	3.86	9.21	13.07	1.0353	0.75	C. H. Morrison	do	do
do 17	do	do	5748	6432	86.46	5.06	8.66	14.56	1.0312	0.66	R. R. Patchell	do	do
do 17	do	do	5749	6433	86.81	4.16	9.08	13.19	1.0335	0.61	H. McAfee	do	do
do 17	do	do	5750	6434	87.51	3.56	8.93	12.49	1.0335	0.63	Gen. Public Hospital	do	do
do 17	do	do	5751	6435	82.23	8.02	8.80	17.77	1.0302	0.65	J. H. Carrall	do	do

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.										Vendor.	Residence.	Analyst's Observations.
					Water.		Butter Fat.	Other Solids.	Total Solids.	Specific Gravity.							
					p. c.	d. c.	p. c.	p. c.	p. c.	p. c.							
1893.																	
Nov.	Dr. M. Fiset.	Quebec.	7601	13049	87.70	3.83	8.47	12.30	1.0320	H. Desroche	Quebec.	do	do	Good.			
2	do	do	7602	13050	87.88	3.60	8.52	12.12	1.0320	D. Drolet.	do	do	do	do			
2	do	do	7603	13051	87.17	4.23	8.50	12.83	1.0330	Miss Carney	do	do	do	Adulterated ; addition of water.			
2	do	do	7604	13052	89.61	2.36	8.03	10.39	1.0330	O. Bourget.	do	do	do	Good.			
2	do	do	7605	13053	87.73	4.35	7.92	12.27	1.0330	J. Fagny.	do	do	do	do			
2	do	do	7606	13054	87.24	4.03	8.73	12.76	1.0320	J. Gingras.	do	do	do	do			
2	do	do	7607	13055	87.06	4.69	8.25	12.94	1.0320	M. Langlois	do	do	do	do			
2	do	do	7608	13056	87.38	4.04	8.58	12.62	1.0330	J. Bumierre	do	do	do	Adulterated.			
2	do	do	7609	13057	88.98	3.23	7.77	11.02	1.0294	F. Mauffette.	do	do	do	Good.			
2	do	do	7610	13058	86.24	4.90	8.86	13.76	1.0333	B. Guerin	do	do	do	do			
2	do	do	7611	13059	88.29	4.03	7.68	11.71	1.0284	J. Pouliot	do	do	do	do			
2	do	do	7612	13060	85.77	5.04	9.19	14.23	1.0343	P. Faucher.	do	do	do	do			
2	do	do	7613	13061	86.41	4.74	8.85	13.59	1.0323	F. Rochette.	do	do	do	do			
2	do	do	7614	13062	90.11	0.81	9.08	9.89	1.0363	F. Began.	do	do	do	Adulterated.			
2	do	do	7615	13063	88.91	3.34	7.75	11.09	1.0302	A. Audette.	do	do	do	Part of cream removed.			
2	do	do	7616	13064	87.44	3.69	8.87	12.56	1.0332	H. Gingras.	do	do	do	Good.			
2	do	do	7617	13065	86.54	4.66	8.80	13.46	1.032	P. T. Kelly	do	do	do	do			
2	do	do	7618	13066	87.72	3.51	8.77	12.28	1.0333	J. Tintean.	do	do	do	do			
2	do	do	7619	13067	88.87	2.82	8.31	11.13	1.0332	J. Tousant.	do	do	do	Adulterated.			
2	do	do	7620	13068	87.67	3.73	8.55	12.33	1.0333	P. Gibault.	do	do	do	Good.			
2	do	do	7621	13069	88.66	3.23	8.11	11.34	1.0302	F. Villeneuve.	do	do	do	Adulterated.			
2	do	do	7622	13070	89.25	1.60	9.15	10.75	1.0363	J. Villeneuve.	do	do	do	do			
2	do	do	7623	13071	87.73	3.68	8.61	12.27	1.0333	Mrs. Villeneuve.	do	do	do	Good.			
2	do	do	7624	13072	86.17	4.68	9.15	13.83	1.0331	Mrs. Paradis.	do	do	do	do			
2	do	do	7625	13073	87.04	4.15	8.81	12.96	1.0332	J. B. Renaud.	do	do	do	do			
2	do	do	7626	13074	85.40	5.62	8.98	14.60	1.0323	D. Pageau.	do	do	do	do			

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Analyst's Observations.
					Water.	Butter Fat.	Other Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.			
1893.											
Aug. 31	Dr. J. B. Edwards	Montreal	5415	11964	87.92	4.00	8.05	12.05	1.0312	A. Cleary.	Genuine.
do 31	do	do	5416	11965	86.72	5.21	8.07	13.28	1.0310	C. Duncan.	do rich milk.
do 31	do	do	5417	11966	89.26	3.66	7.06	10.72	1.0279	A. Neild	Rich milk, adulterated by addition of water.
do 31	do	do	5418	11967	88.27	3.96	7.77	11.73	1.0320	A. Walker.	Rich milk, probably diluted with water; adulteration doubtful.
do 31	do	do	5419	11968	87.99	3.97	8.04	12.01	1.0330	J. H. Deschamps.	Genuine.
do 31	do	do	5420	11969	88.66	3.31	8.03	11.34	1.0320	A. Hobbs.	do
do 31	do	do	5421	11970	88.24	3.76	8.00	11.76	1.0330	P. Vaillancourt.	do
do 31	do	do	5422	11971	88.05	3.96	7.99	11.95	1.0320	J. A. Pigeon.	do
do 31	do	do	5423	11972	87.66	3.85	8.49	12.34	1.0320	J. Allan.	do
do 31	do	do	5424	11973	88.11	4.46	7.43	11.89	1.0291	W. B. Dickson.	Below average in caseine, but not adulterated.
do 31	do	do	5425	11974	89.01	3.23	7.76	10.99	1.031	A. Lemay.	Probably watered; adulteration doubtful.
do 31	do	do	5426	11975	89.41	3.71	6.88	10.59	1.028	L. Beaudoin.	Adulterated by addition of 10 to 12 per cent of water.
do 31	do	do	5427	11976	89.55	3.82	6.63	10.45	1.0262	J. Cardinal.	Adulterated by addition of 15 to 20 per cent of water.
do 31	do	do	5428	11977	87.96	3.85	8.19	12.04	1.0322	J. Verners.	Genuine.
do 31	do	do	5429	11978	90.76	2.41	6.83	9.24	1.0277	A. Boileau.	Adulterated by addition of from 20 to 25 per cent of water.
do 31	do	do	5430	11979	87.88	3.75	8.37	12.12	1.0332	T. St. Pierre.	Genuine.
do 31	do	do	5431	11980	88.34	3.53	8.13	11.66	1.0312	J. Laplante.	Adulterated by removal of cream.
do 31	do	do	5432	11981	89.06	2.71	8.23	10.94	1.0322	L. Juneau.	Genuine.
do 31	do	do	5433	11982	87.10	4.39	8.51	12.09	1.0322	E. Lapointe.	do
do 31	do	do	5434	11983	87.49	4.18	8.33	12.01	1.0312	H. Morel.	do
do 31	do	do	5435	11984	86.86	4.20	8.95	13.15	1.0332	D. Rodier.	do
do 31	do	do	5436	11985	87.71	3.94	8.36	12.20	1.0312	A. Beaulieu.	do
do 31	do	do	5437	11986	88.54	3.30	8.16	11.46	1.0312	F. Deguire.	do

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APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Analyst's Observations.
					Water.	Butter Fat.	Other Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.			
1893.											
Oct. 17	Dr. J. B. Edwards	Montreal	5482	13032	87.28	3.66	9.06	12.72	J. Mathieu	St. Hyacinthe	Genuine.
do 17	do	do	5483	13033	86.39	4.54	9.05	13.61	H. Taché	do	do
do 18	do	do	5484	13034	88.14	4.24	7.62	11.86	W. Allard	St. Henri	Rich milk adulterated; probably with about 10 per cent water.
do 18	do	do	5485	13035	87.35	4.10	8.55	12.65	F. X. St. Denis	do	Genuine.
do 18	do	do	5486	13036	88.50	3.90	7.60	11.50	Mrs. J. Labreche	do	Rich milk; probably diluted with about 10 per cent water.
do 18	do	do	5487	13037	87.37	3.90	8.64	12.63	W. Hay	do	Genuine.
do 19	do	do	5488	13038	86.73	4.89	8.38	13.27	O. Mondoux	Hull, Que.	Rich milk.
do 19	do	do	5489	13039	87.14	4.07	8.79	12.86	J. Maron	do	Genuine; rich quality.
do 19	do	do	5490	13040	85.79	5.22	8.99	14.21	M. Guinette	do	do
do 19	do	do	5491	13041	87.72	4.15	8.13	12.28	J. Renaud	do	Genuine.
do 20	do	do	5492	13042	87.39	4.65	7.96	12.61	T. Labelle	do	do
do 21	do	do	5493	13043	87.35	4.18	8.47	12.65	S. Noël	St. Laurent, Ont.	do
do 21	do	do	5494	13044	88.40	3.62	7.98	11.60	E. Boileau	do	do
do 21	do	do	5495	13045	87.38	3.96	8.66	12.62	J. Corbeil	St. Leonard	do
do 21	do	do	5496	13046	88.61	3.32	8.07	11.39	J. Archambault	Montreal	do
do 21	do	do	5497	13047	90.55	0.84	8.61	9.45	D. Ruell	do	Adulterated by removal of 10 per cent cream.
do 21	do	do	5498	13048	88.27	3.46	8.27	11.73	J. Leonard	do	Genuine.
Sept. 13	Dr. F. X. Valade	Ottawa	7153	12049	87.79	4.15	8.06	12.21	A. Kennedy	Ottawa	Genuine.
do 13	do	do	7154	12050	87.09	3.91	9.00	12.91	E. Chugg	do	do
do 13	do	do	7155	12051	86.50	4.76	8.74	13.50	R. Bayne	do	do
do 13	do	do	7156	12052	87.50	4.18	8.32	12.50	A. Christie	do	do
do 13	do	do	7157	12053	87.68	4.17	8.15	12.32	Ball Bros.	do	do
do 14	do	do	7158	12054	86.67	4.35	8.96	13.33	K. Macg...	do	do
do 14	do	do	7159	12055	82.84	0.39	7.73	17.12	W. J. Macg...	do	Partly cream.
do 14	do	do	7160	12056	85.70	0.11	8.02	14.03	M. A. Halling	do	Genuine.
do 14	do	do	7161	12057	84.36	4.70	8.80	13.64	J. White	do	do

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APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				Vendor.	Residence.	Analyst's Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.			
1893.											
Oct. 17	D. W. H. Ellis.	Toronto	4808	13616	86.21	4.57	9.22	13.79	R. B. Burkell.	Toronto	Genuine.
do 17	do	do	4809	13617	87.19	3.82	8.99	12.81	T. Hellowell.	do	do
do 17	do	do	4810	13618	86.05	4.02	9.33	13.35	G. O. Roache.	do	do
do 17	do	do	4811	13619	88.06	3.51	8.40	11.94	J. Hanbridge.	do	Poor in solids.
do 17	do	do	4812	13620	88.71	4.06	7.23	11.29	J. McMahon.	do	Adulterated by admixture with water.
do 17	do	do	4813	13621	86.84	4.05	9.11	13.16	J. Ward.	do	Genuine.
do 17	do	do	4814	13622	85.93	4.36	9.28	14.07	A. A. Anderson.	do	do
do 17	do	do	4815	13623	86.35	3.93	9.12	13.05	J. J. Good.	do	do
do 17	do	do	4816	13624	86.77	4.29	8.94	13.23	J. A. Keane.	do	do
do 17	do	do	4817	13625	87.59	3.53	8.88	12.41	A. Stewart.	do	do
do 17	do	do	4818	13626	87.31	3.61	9.08	12.69	Downey Bros.	do	do
do 17	do	do	4819	13627	86.37	4.17	9.46	13.63	W. McFarlane.	do	do
do 17	do	do	4820	13628	87.54	3.48	8.98	12.46	W. Harvey.	do	do
do 17	do	do	4821	13629	84.40	6.48	9.12	15.60	S. Price & Sons.	do	do
do 17	do	do	4822	13630	86.76	3.88	9.36	13.24	Thos. Nolan.	do	do
do 17	do	do	4823	13631	85.27	5.74	8.99	14.73	Mary Close.	do	do
do 17	do	do	4824	13632	87.14	3.66	9.20	12.80	T. Frendergast.	do	do
do 17	do	do	4825	13633	87.44	3.44	9.12	12.56	Butterum Bros.	Hamilton.	do
do 17	do	do	4826	13634	87.54	3.33	9.13	12.40	Frank Butterum.	do	do
do 17	do	do	4827	13635	89.64	2.88	7.48	10.36	John Kirton.	do	Adulterated by addition of water.
do 17	do	do	4828	13636	87.20	3.96	8.84	12.80	J. J. McMichael.	do	Genuine.
do 17	do	do	4829	13637	88.04	3.23	8.73	11.96	Farmers' Dairy Co., No. 1 wagon.	do	do
do 17	do	do	4830	13638	87.01	3.90	9.09	12.99	J. S. McDonough.	do	do
do 17	do	do	4831	13639	87.25	3.58	9.27	12.89	A. Inch.	do	do
do 17	do	do	4832	13640	88.53	3.00	8.47	11.47	J. Robt. ch.	do	do
do 17	do	do	4833	13641	88.53	3.11	8.94	11.64	J. N. ch.	do	do
do 17	do	do	4834	13642	88.46	3.35	7.70	11.14	W. Deane.	do	do
do 17	do	do	4835	13643	88.53	3.25	8.23	11.47	J. O. Ryckman.	do	do
do 17	do	do	4836	13644	86.87	4.01	9.12	13.13	Mrs. A. Donald.	do	do

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				Vendor.	Residence.	Analyst's Observations.
					Water.	Butter Fat.	Other Solids.	Total Solids.	Specific Gravity.		
					p. c.	p. c.	p. c.	p. c.	p. c.		
1893.											
Sept.	F. T. Harrison	London, Ont.	6285	12543	88.133	23.8	64	11.871	0.829	D. Carroll	London, Ont.
do	do	do	6286	12544	88.383	24.8	66	11.621	0.811	W. J. Spettigue	do
do	do	do	6287	12545	87.234	17.8	60	12.771	0.817	G. H. Summers	do
do	do	do	6288	12546	87.523	40.9	68	12.481	0.846	W. Thorborn	do
do	do	do	6289	12547	88.523	16.8	32	11.481	0.820	John Geary	do
do	do	do	6290	12548	88.963	00.8	04	11.011	0.803	J. J. Hatch	do
do	do	do	6291	12549	87.483	56.8	96	12.521	0.832	W. Wilkinson	do
do	do	do	6292	12550	87.004	45.8	55	13.001	0.820	G. Handley	do
do	do	do	6293	12551	88.862	59.8	55	11.141	0.828	Mrs. Ann Hackel	do
do	do	do	6294	12552	88.403	09.8	51	11.601	0.826	W. J. Spettigue	do
do	do	do	6295	12553	87.803	54.8	66	12.201	0.824	J. Lindsay	St. Thomas, Ont.
do	do	do	6296	12554	87.553	84.8	61	12.451	0.822	Johnson & Gilbert	do
do	do	do	6297	12555	88.173	60.8	23	11.831	0.814	S. Kelly	do
do	do	do	6298	12556	87.793	62.8	59	12.211	0.821	G. Kemel	do
do	do	do	6299	12557	80.712	14.8	15	10.291	0.812	J. Sanderson	do
do	do	do	6300	12558	88.343	42.8	24	11.661	0.815	F. Dunford	do
do	do	do	6301	12559	87.933	34.8	73	12.071	0.829	F. A. Fitch	do
do	do	do	6302	12560	88.862	92.8	22	11.141	0.820	J. W. Cannon	do
do	do	do	6303	12561	88.433	28.8	29	11.571	0.815	J. Hooper	Ingersoll
do	do	do	6304	12562	87.843	90.8	26	12.161	0.810	R. J. Dutton	do
do	do	do	6305	12563	87.693	40.8	91	12.311	0.836	D. A. Bucknell, jun.	do
do	do	do	6306	12564	88.592	29.1	8.50	11.411	0.831	A. Windrim	do
do	do	do	6307	12565	88.673	45.7	88	11.331	0.801	A. Bruce	London, Ont.
do	do	do	6308	12566	88.253	45.8	30	11.751	0.811	W. Cox	do
do	do	do	6309	12567	89.573	03.7	40	10.431	0.822	C. Dobbie	do
do	do	do	6310	12568	87.414	39.8	20	12.591	0.804	T. Brandon	do

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Analyst's Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.			
					p. c.	p. c.	p. c.	p. c.	Specific Gravity.		
1893.											
Oct. 16	F. T. Harrison	London, Ont.	6311	12569	88.06	3.62	8.32	11.94	1.0324	W. Wier	Below average.
do 16	do	do	6312	12570	87.20	3.81	8.99	12.80	1.0353	Tindle Bros.	Genuine.
do 16	do	do	6313	12571	87.21	4.00	8.79	12.79	1.0330	P. Towers	do
do 17	do	do	6314	12572	87.90	3.92	8.18	12.10	1.0319	W. Bell	Low in solids, not fat.
do 17	do	do	6315	12573	87.73	3.83	8.44	12.27	1.0330	E. Strang	Genuine.
do 18	do	do	6316	12574	87.46	3.94	8.60	12.54	1.0325	J. P. Wakefield	do
do 18	do	do	6317	12575	86.95	4.70	8.35	13.05	1.0298	J. Grant	do
do 18	do	do	6318	12576	87.64	3.96	8.50	12.46	1.0329	H. Noble	do
do 19	do	do	6319	12577	88.10	3.52	8.38	11.90	1.0332	Mrs. Rodgerson	Below average.
do 20	do	do	6320	12578	86.33	5.10	8.57	13.67	1.0330	A. McPhail	Genuine.
do 20	do	do	6321	12579	87.65	3.91	8.44	12.35	1.0319	J. S. Wood	do
do 21	do	do	6322	12580	87.50	3.90	8.60	12.50	1.0341	Mary Calder	do
do 21	do	do	6323	12581	87.14	4.38	8.48	12.86	1.0319	Sarah Gregory	do
do 22	do	do	6324	12582	86.95	4.67	9.07	13.74	1.0341	W. Leeson	do
do 23	do	do	6325	12583	87.65	3.89	8.56	12.45	1.0330	W. Moore	do
do 24	do	do	6326	12584	86.63	4.44	8.48	11.92	1.0333	R. Millar	Below average.
do 24	do	do	6327	12585	86.56	4.54	8.88	13.42	1.0337	H. Eldridge	Genuine.
do 24	do	do	6328	12586	87.62	3.48	9.00	12.48	1.0348	N. Davis	do
do 25	do	do	6329	12587	87.67	4.08	8.25	12.33	1.0333	A. Arnold	do
do 26	do	do	6330	12588	87.49	3.93	8.59	12.52	1.0333	W. Abernethy	do
do 26	do	do	6331	12589	87.21	4.50	8.29	12.79	1.0320	J. Brown	do
do 30	do	do	6332	12590	87.84	4.12	8.50	12.62	1.0320	J. Griffin	do
do 31	do	do	6333	12591	87.80	3.98	8.16	12.14	1.0320	T. Cardwell, Jr.	Low in solids not fat.
do 31	do	do	6334	12592	87.01	4.14	8.85	12.99	1.0341	G. Robb, Jr.	Genuine.
do 31	do	do	6335	12593	86.38	4.40	8.77	13.17	1.0326	D. O'Brien	do
do 31	do	do	6336	12594	87.36	4.18	8.46	12.64	1.0313	P. Pratt	do
do 31	do	do	6337	12595	88.42	3.66	8.02	11.68	1.0305	W. Low	do
do 31	do	do	6338	12596	87.74	3.50	8.72	12.22	1.0345	P. Short	do
do 31	do	do	6339	12597	87.30	3.51	8.41	12.21	1.0341	W. B. Altier	do
Nov. 1	do	do	6340	12598	87.30	3.40	8.46	12.20	1.0343	G. Hunter	do
										Barlin, Ont	Below average; probably watered.

do	1	do	6341	12509	87.45	3.97	8.68	12.55	1.0328	J. Gildner.....	do	do
do	1	do	6342	12600	87.44	3.83	8.73	12.56	1.0334	A. K. Zimmerman.....	do	do
do	2	do	6343	14001	87.91	3.60	8.49	12.09	1.0326	M. Dunham.....	do	do
do	2	do	6344	14002	88.00	3.94	8.06	12.00	1.0311	F. B. Snyder.....	do	Below average in solids, not fat, and of doubtful purity.
do	2	do	6345	14003	87.35	4.15	8.50	13.65	1.0335	H. Green.....	Waterloo. do	Genuine. do
do	2	do	6346	14004	87.60	4.05	8.35	12.40	1.0331	H. Stron.....	Winnipeg. do	Watered. Genuine.
Sept.	19	Prof. E. B. Kenrick	6638	12334	89.54	3.40	7.06	10.46	1.0262	J. Balderson.....	do	do
do	19	do	6639	12335	86.49	4.70	8.81	13.51	1.0320	H. F. Craig.....	do	do
do	19	do	6640	12336	86.83	4.66	8.51	13.17	1.0312	McKane & Kirk.....	do	do
do	19	do	6641	12337	87.07	3.85	9.08	12.93	1.0340	A. Emerson.....	do	do
do	19	do	6642	12338	86.35	4.71	8.94	13.65	1.0327	J. H. Kitcheson.....	do	do
do	19	do	6643	12339	86.42	4.35	9.23	13.58	1.0343	J. Brown.....	do	do
do	19	do	6644	12340	86.15	4.82	9.03	13.85	1.0328	J. Dolman.....	do	do
do	19	do	6645	12341	87.48	4.09	8.43	12.52	1.0310	E. Goodman.....	do	do
do	19	do	6646	12342	87.49	3.73	8.78	12.51	1.0334	E. Johnson.....	do	Non-fatty solids below average.
do	19	do	6647	12343	87.91	4.58	7.51	12.09	1.0269	C. P. Baxter.....	do	Genuine. Watered.
do	19	do	6648	12344	86.32	4.22	9.46	13.68	1.0333	Mrs. Edtleston.....	do	Genuine.
do	19	do	6649	12345	89.77	3.37	6.86	10.23	1.0252	Gillespie & Suarz.....	do	Watered.
do	19	do	6650	12346	87.06	4.23	8.71	12.94	1.0322	R. Roberts.....	do	Genuine.
do	19	do	6651	12347	85.73	5.16	9.11	14.27	1.0331	T. Hodgins.....	do	do
do	19	do	6652	12348	87.11	3.77	9.12	12.89	1.0341	J. K. Elliott.....	do	do
do	19	do	6653	12349	89.51	3.45	8.64	14.09	1.0311	W. J. Kissick.....	do	do
do	19	do	6654	12350	87.81	3.72	8.47	12.19	1.0320	J. A. Willis.....	Brandon. do	do
do	20	do	6655	12351	87.27	4.21	8.52	13.73	1.0320	A. Mutter.....	do	do
do	20	do	6656	12352	86.26	4.88	8.86	13.74	1.0327	J. Miles.....	do	do
do	20	do	6657	12353	88.20	3.45	8.35	11.80	1.0318	W. J. Taylor.....	do	do
do	20	do	6658	12354	86.32	4.23	9.45	13.68	1.0356	J. J. White & Co.....	do	do
do	20	do	6659	12355	86.46	4.32	9.22	13.54	1.0346	J. Bengt.....	do	do
do	20	do	6660	12356	88.02	3.56	8.42	11.98	1.0317	D. Gamble.....	Portage la Prairie. do	do
do	21	do	6661	12357	86.62	4.47	8.91	13.38	1.0333	J. S. Teller.....	dc	do
do	21	do	6662	12358	86.71	4.55	8.74	13.29	1.0326	do.....	do	do
do	21	do	6663	12359	87.88	3.53	8.59	12.12	1.0322	R. Miller.....	do	do
Nov.	21	do	6664	12360	85.09	5.44	9.47	14.91	.....	Mrs. E. H. Campbell.....	Stonewall, Man. do	do
do	9	do	6665	12361	87.15	4.40	8.45	12.85	.....	A. Patterson.....	do	do
do	9	do	6666	12362	87.73	3.72	8.55	12.27	.....	J. Charmin.....	do	do
do	15	do	6667	12363	87.20	4.04	8.71	12.80	.....	J. Seary.....	West Selkirk. do	do
do	15	do	6668	12364	86.68	4.60	8.72	13.33	.....	P. Macnason.....	do	do
do	15	do	6669	12365	85.22	5.39	9.39	14.78	.....	W. Gibbs.....	do	do
do	15	do	6670	12379	89.50	3.38	7.12	10.50	1.0264	W. R. Owen.....	Carberry.....	Watered. do
Dec.	5	do	6671	12379	90.02	2.80	7.18	9.98	1.0273	H. Tindle.....	do	Genuine.
do	5	do	6672	12380	87.30	4.22	8.48	12.70	.....	J. Ford.....	do	do
do	5	do	6673	12381	84.98	4.89	10.13	15.02	.....	J. Balfour.....	do	do
do	6	do	6674	12382	85.42	6.48	8.10	14.58	.....	M. Selkirk.....	Virden. do	partly cream.
do	6	do	6675	12383	89.43	1.07	9.50	10.57	1.0376	D. McIntosh.....	do	Skimmed.
do	6	do	6676	12384	86.79	4.17	9.04	13.21	.....	A. Cameron.....	do	Genuine.
do	6	do	6677	12385	85.00	5.26	9.74	15.00	.....	G. Rothnie.....	do	do
do	7	do	6678	12386	86.96	3.73	9.31	13.04	.....	D. Anderson.....	Broadview. do	do
do	7	do	6679	12387	82.74	8.20	9.06	17.26	.....	J. Upex.....	do	partly cream.

APPENDIX C.—INSPECTION OF FOOD, DRUGS, &c.—Tabulated Statement—Continued.

MILK.

Date of Collection.	Name of Analyst.	District.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					Vendor.	Residence.	Analyst's Observations.
					Water.	Butter-fat.	Other Solids.	Total Solids.	Specific Gravity.			
					p. c.	p. c.	p. c.	p. c.	p. c.			
1893.												
Dec. 7	E. B. Kenrick.	Winnipeg.	6680	12388	86.13	4.64	9.23	13.87		R. Beale.	Broadview.	Genuine.
do	do	do	6681	12389	86.63	3.77	9.60	13.37		J. Conn.	Indian Head.	do
do	do	do	6682	12390	85.44	5.56	9.00	14.56		J. Brown.	do	do
do	do	do	6683	12391	86.30	4.54	9.16	13.70		G. Broder.	Regina.	do
do	do	do	6684	12392	86.84	3.81	9.35	13.16		J. W. Glover.	do	do
do	do	do	6685	12393	88.53	3.22	8.25	11.47		R. Ronkin.	do	Below average.
do	do	do	6686	12394	85.17	5.74	9.69	14.83		J. McPherson.	do	Genuine.
do	do	do	6687	12395	86.43	4.58	8.99	13.57		T. Watson.	do	do
do	do	do	6688	12396	90.05	3.68	6.27	9.95	1.0230	R. J. Tait.	Winnipeg.	Watered.
do	do	do	6689	12397	86.37	4.42	9.21	13.63		J. H. Elliott.	do	Genuine.

APPENDIX D.—INSPECTION OF TINCTURES—Tabulated Statement.

Date of Collection.	Name of Tincture and Manufacturer.	No. of Analyst's Certificate.	No. of Sample.	Result of Analysis.				Vendor.	Residence.	Analyst's Observations.
				Specific Gravity.	Total Solids.	Alcohol by Volume.	Alcohol by Weight.			
				p. c.	p. c.	p. c.	p. c.			
1893.	<i>Analyst, Dr. M. Fiset, Quebec.</i>									
Nov. 29.	Tincture calumba, Lyman Bros. & Co., Toronto.	7639	13113	.9356	1.012	51.52	43.90	J. E. Livernois.	Quebec.	Genuine.
do 29.	do arnica flor. do	7640	13114	.9057	2.956	67.46	59.75	do	do	High in alcohol for U. S. P. standard, which requires only 45.5 per cent; genuine.
do 29.	do gentian oo. do	7641	13115	.9545	3.352	46.20	38.94	do	do	Of rather low alcoholic strength; just below the limit.
do 29.	do myrrh do	7642	13116	.8553	3.128	83.48	77.56	do	do	Genuine, although barely reaching the minimum strength in alcohol.
do 29.	do ginger do	7643	13117	.8542	0.452	83.58	77.67	do	do	Genuine.
do 29.	do rhubarb do	7644	13118	.9463	3.92	50.34	42.79	do	do	do

APPENDIX E.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF						
				Specific Gravities.		Alcohol.			In 100 c.c. Grammes	
				Of the Wine.	Distillate.	By Weight.	By Volume.	Proof Spirit.	Total Solids.	Reducing Sugar as Dextrose.
1894.	<i>Analyst, M. Bowman, Halifax.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 3	Claret, from Isle St. Pierre	7973	12784	1.0064	.9854	8.87	11.26	.....	2.16	.....
do 3	Port, Ontario Grape and Wine Co.	7974	12785	1.0367	.9815	11.34	14.80	.....	10.71	8.16
do 4	Pale Sherry, Tobin, Halifax	7975	12786	0.9959	.9789	13.75	17.26	.....	2.80	1.71
do 4	Port do	7976	12787	1.0200	.9802	12.47	16.02	.....	7.99	6.66
do 5	Sherry do	7977	12788	0.9874	.9769	15.59	19.40	.....	1.76	0.51
do 5	Pommard, Clarke, Bordeaux	7978	12789	0.9934	0.9830	10.71	13.42	.....	2.02	.....
do 5	Sauterne do	7979	12790	0.9966	0.9865	8.21	10.32	.....	1.90	.....
do 5	St. Julien, Champion, Bordeaux	7980	12791	0.9944	0.9868	7.98	10.00	.....	1.46	.....
do 6	Chablis do do	7981	12792	0.9940	0.9854	8.98	11.26	.....	1.65	.....
do 6	St. Estephe, de Pontaud, Bordeaux	7981	12793	0.9959	0.9856	8.84	11.10	.....	1.99	.....
do 8	Bataillay, Barton, Bordeaux	7982	12794	0.9966	0.9872	7.73	9.70	.....	1.82	.....
do 8	French Port do	7984	12795	1.0074	0.9754	16.37	20.76	.....	6.02	6.06
do 8	Medoc do	7985	12796	0.9964	0.9863	8.34	10.48	.....	1.96	.....
do 9	Beaume, Calvet, Beaume	7986	12797	0.9943	0.9817	11.67	14.64	.....	2.53	.....
do 9	Sauterne, Barton, Bordeaux	7987	12798	0.9994	0.9840	9.92	12.48	.....	2.68	0.77
do 9	Steinwein, Krote, Coblenz	7988	12799	0.9925	0.9842	9.87	12.34	.....	1.59	.....
do 9	Chateau Florimon do	7989	12800	0.9964	0.9870	7.85	9.86	.....	1.93	.....
do 9	Liebfraumilch, Schultz, Frankfort ..	7990	14201	0.9977	0.9863	8.33	10.48	.....	2.18	0.15
1893.	<i>Analyst, W. F. Best, St. John, N.B.</i>									
Nov. 17	Sauterne, Calvet, Bordeaux	5752	6436	9.999	.....	9.50	11.79	.....	2.83	0.83
do 17	Champagne, Mumms extra	5753	6437	1.011	..	9.71	12.05	.....	6.4	3.87
do 17	Nierstein	5754	6438	0.996	.....	7.93	9.86	.....	1.45	0.0
do 17	Claret (Margaux), Johnston, Bordeaux ..	5755	6439	0.997	.....	7.93	9.86	.....	1.75	0.63
do 17	Sauterne, Hanappier, Bordeaux	5756	6440	1.00	.....	7.93	9.86	.....	3.10	0.50
do 17	Medoc, Paachie, Cognac	5757	6441	0.996	.....	9.36	11.51	.....	1.67	0.45
do 17	St. Augustine, Pelee Island Wine Co. (native) ..	5758	6442	1.029	.....	11.62	14.37	.....	11.31	10.0
do 17	Catawba (sweet) Pelee Island Wine Co.	5759	6443	1.034	.....	10.85	13.43	.....	12.12	11.63
do 17	Catawba (native), Niagara Falls Wine Co.	5760	6444	1.031	.....	13.15	16.24	.....	12.15	11.11
do 17	Concord (native) Niagara Falls Wine Co.	5761	6445	1.020	.....	13.92	17.17	.....	9.13	7.14
do 17	Native Wine, Ontario Wine Co. (dark red) ..	5762	6446	1.051	.....	13.15	16.24	.....	16.93	16.66
do 17	Champagne, Mumm, Reims	5763	6447	1.004	.....	11.62	14.37	.....	4.95	3.57
	<i>Analyst, Dr. M. Fiset, Quebec.</i>									
do 28	St. Estephe de Pontaud, Bordeaux ..	7627	13101	0.9971	.....	7.13	8.88	.....	2.20	.....
do 28	St. Julien, Johnston, Bordeaux	7628	13102	0.9968	.....	7.80	9.70	.....	1.94	.....
do 28	Native, Tournier, Sandwich, O.	7629	13103	1.0387	.....	12.08	14.93	.....	11.65	9.60
do 28	Sauternes	7630	13104	0.9999	.....	7.87	9.78	.....	2.52	0.53
do 28	St. Julien	7631	13105	0.9966	.....	6.57	8.18	.....	1.55	0.18

WINES—Tabulated Statement.

ANALYSIS.					Vendor.	Residence.	Analyst's Observations.
Polarization.	Acidity; Grammes in 100 c.c.			Ash; Grammes in 100 c.c.			
	Total as Tar-taric Acid.	Fixed as Tar-taric Acid.	Volatile as Acetic Acid.				
p. c.							
- 0.20	0.43	0.20		J. R. Siteman	Halifax, N.S.	Unadulterated.	
- 7.35	0.24	0.31		D. Johnston	do	Doubtful.	
- 1.55	0.24	0.15		A. J. Finlay	do	do	
- 4.10	0.34	0.11		R. T. Forristal	do	do	
- 0.40	0.27	0.11		F. J. Courtney	do	Unadulterated.	
- 0.05	0.35	0.10		Kelly & Glasie.	do	do	
0.00	0.51	0.15		do	do	do	
0.00	0.26	0.20		C. Au Coin	do	do	
- 0.20	0.42	0.11		A. McDougall & Son.	do	do	
- 0.25	0.35	0.18		do	do	do	
- 1.10	0.35	0.19		Dillon Bros.	do	do	
- 6.25	0.31	0.10		J. Scott & Co.	do	Doubtful.	
0.00	0.37	0.21		do	do	Unadulterated.	
- 0.20	0.35	0.17		L. J. Hesslein	do	Doubtful.	
- 0.95	0.47	0.17		do	do	do	
- 0.05	0.40	0.17		do	do	Unadulterated.	
- 0.10	0.42	0.20		do	do	do	
+ 0.20	0.51	0.18		do	do	do	
- 0.3			0.27	W. A. Finn	St. John, N.B.	Not adulterated; no evidence of foreign sugar or alcohol.	
- 1.50			0.1	J. Horn & Co.	do	Not adulterated; but contains foreign sugar.	
0.00			0.23	T. Furlong	do	Not adulterated; no evidence of foreign alcohol.	
- 0.10			0.22	T. J. Cronan	do	Not adulterated; no foreign alcohol or sugar.	
- 0.20			0.22	do	do	Not adulterated; no foreign alcohol or sugar.	
- 0.20			0.24	T. W. Bell	do	Not adulterated; no foreign alcohol or sugar.	
- 2.5			0.10	E. G. Scovil	do	Not adulterated; evidence of added sugar.	
- 4.0			0.15	do	do	Not adulterated; evidence of excessive sugar.	
- 5.5			0.10	F. Smith	do	Not adulterated; evidence of excessive sugar and alcohol.	
- 5.5			0.14	do	do	Not adulterated; evidence of excessive sugar and alcohol.	
- 5.2			0.28	J. Ward	do	Not adulterated; evidence of excessive sugar and alcohol.	
- 1.5			0.10	E. H. Conroy	do	Not adulterated; excessive sugar and probably alcohol.	
	0.655	0.253		H. Beautey	Quebec	Alcohol rather deficient.	
	0.582	0.187		do	do	do	
	0.060	0.144		L. N. Bergeron	do	Fixed acids, total solids, specific gravity and sugar all so high that I suspect addition of foreign alcohol and perhaps sugar and tartaric acid.	
	0.495	0.156		do	do	Good.	
	0.525	0.252		H. A. Paré	do	Slightly deficient in alcohol.	

APPENDIX E.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of						
				Specific Gravities.		Alcohol.			In 100 cc. Grammes.	
				Of the Wine.	Distillate.	By Weight.	By Volume.	Proof Spirit.	Total Solids.	Reducing Sugars as Determined.
1893.	<i>Analyst, Dr. M. Fiset, Quebec—Con.</i>					p. c.	p. c.	p. c.		
Nov. 28	Sauternes, Vigneau, Bordeaux	7632	13106	0.9984		8.57	10.65		2.40	0.71
do 28	Native, Ontario Wine Co., St. Catharines.	7633	13107	1.002		13.35	16.24		4.49	2.20
do 28	St. Estephe de Pontaud, Bordeaux	7634	13108	0.9949		9.07	11.26		2.00	0.14
do 28	Sauternes, Lanoire, Bordeaux	7635	13109	1.0079		10.77	13.34		4.74	2.33
do 28	Graves, Johnston, Bordeaux	7636	13110	0.9968		7.60	9.45		1.81	0.30
do 28	Madère, Lacaux, Limoges	7637	13111	1.0019		14.82	18.25		4.47	3.65
do 28	Medoc Vieux	7638	13112	0.9966		7.93	9.86		2.00	0.12
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>									
do 17	Medoc	5501	13075	.9937		9.43	10.70		2.22	traces
do 17	St. Julien, Brisson, Bordeaux	5502	13076	.9957		7.33	9.13		2.29	do
do 17	St. Estephe, Courtillion, Bordeaux	5503	13077	.9953		8.00	9.96		1.89	do
do 17	Medoc	5504	13078	.9952		8.35	10.38		1.10	do
do 21	Port, bottled by vendor	5505	13079	1.0160		13.23	16.33		9.66	
do 21	Sherry do	5507	13080	.9954		14.00	17.26		4.16	
do 21	Port do	5506	13081	1.0104		6.64	8.27		4.84	
do 21	Sherry do	5508	13082	.9898		13.23	16.23		2.79	
do 21	Native (red) Ontario Wine Co., St. Catharines.	5509	13083	1.0520		9.79	12.14		17.58	
do 21	Port	5510	13084	1.0055		16.00	19.90		7.53	
do 21	Sherry	5511	13085	.9933		14.00	17.26		5.75	
do 24	Sauternes, Lanoire, Bordeaux	5513	13086	.9974		6.90	8.70		1.86	
do 24	Native	5514	13087	1.0354		5.94	7.40		9.25	
do 24	Native Port, Hamilton, Brantford	5515	13088	1.0419		10.53	13.05		12.35	
do 24	Sauternes, Barton, Bordeaux	5516	13089	.9848		10.73	13.35		2.55	
do 24	Sherry	5512	13090	.9945		14.91	18.36		4.01	
do 24	Native, Emery, St. Roch de Richelieu	5517	13091	1.0281		11.69	14.46		11.81	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>									
Nov. 16	St. Julien, Barton, Bordeaux	7205	13662	0.9965	0.9868	8.03	10.99	17.51	1.96	0.294
do 16	Sauternes do	7206	13663	0.0995	0.9855	9.035	11.215	19.65	2.60	1.218
do 16	Nierstein, Deinhard, Germany	7207	13664	0.9959	0.9863	8.43	10.47	18.35	1.835	0.840
do 16	Moselle do	7208	13665	1.0125	0.9848	9.50	11.79	20.65	5.615	4.530
do 16	Liebfraumilch do	7209	13666	0.997	0.9860	8.67	10.77	18.885	2.35	0.218
do 16	Claret (native), Pelee Island Co.	7210	13667	1.0397	0.9838	10.27	12.72	22.30	11.70	1.215
do 16	Catawba, Pelee Island Co.	7211	13668	1.0268	0.9816	12.00	14.84	26.00	9.28	8.640
do 16	do do	7212	13669	1.0256	0.9803	12.92	15.96	27.97	9.47	9.350
do 16	Claret (native) do	7213	13670	1.0398	0.9837	10.31	12.77	22.38	11.75	10.940

WINES—Tabulated Statement—Continued.

ANALYSIS.					Vendor.	Residence.	Analyst's Observations.
Polarization.	Acidity; Grammes in 100 c.c.			Ash; Grammes in 100 c.c.			
	Total as Tar-taric Acid.	Fixed as Tar-taric Acid.	Volatile as Acetic Acid.				
p. c.							
.....	0·697	.....	0·199	.....	M. W. Coleman.....	Quebec.....	Good.
.....	0·735	.....	0·288	.....	do.....	do.....	Specific gravity, alcohol and volatile acids rather high.
.....	0·706	.....	0·228	.....	J. McCove.....	do.....	Rather much volatile acids.
.....	0·630	.....	0·207	.....	A. Greniex.....	do.....	Alcohol and sugar high.
.....	0·690	.....	0·207	.....	do.....	do.....	Good.
.....	0·487	.....	0·210	.....	E. Roumilhae.....	do.....	do
.....	0·630	.....	0·216	.....	do.....	do.....	do
.....	535	488	037	222	L. S. Desrosier.....	Montreal.....	Unadulterated.
.....	648	506	115	268	A. A. Labrecque.....	do.....	do
.....	470	383	063	284	J. Marchand.....	do.....	do
.....	822	520	249	288	M. Rodrigue & Co.....	do.....	Unadulterated, but off grade and turning sour.
.....	485	347	110	248	F. Giroux.....	do.....	Adulterated under Act; extract contains glycerine and cane sugar.
.....	517	249	213	542	do.....	do.....	Adulteration doubtful; contains caramel and excess of alcohol.
.....	258	176	0658	132	T. Gauthier.....	do.....	Adulterated under Act; contains cane sugar, caramel and foreign colouring matter.
.....	264	2028	063	152	Levesque & Pichette.....	do.....	Adulteration doubtful; contains caramel and excess of alcohol.
.....	1 240	735	404	586	do.....	do.....	Adulterated by addition of foreign ingredients; cane sugar, caramel, glycerine, and probably whisky.
.....	3 116	197	091	150	M. Kilkerly.....	do.....	Adulterated and fortified with high-wines; contains sugar, caramel and alcohol in excess.
.....	523	249	218	230	do.....	do.....	Adulteration doubtful; contains caramel and excess of alcohol.
.....	608	273	268	314	P. Daoust.....	do.....	Genuine; no cane sugar.
.....	520	152	293	180	do.....	do.....	Adulterated; contains glycerine, glucose and caramel.
.....	630	423	1668	120	N. Collis & Co.....	do.....	Adulterated.
.....	570	417	132	240	Murphy Bros.....	do.....	Adulteration doubtful; traces of cane sugar.
.....	411	267	115	525	do.....	do.....	Adulteration doubtful; excess of alcohol.
.....	882	682	162	282	N. Morin & Co.....	do.....	Adulterated.
.....	0·672	.....	0·179	0·306	Bate & Co.....	Ottawa.....	Genuine.
.....	0·723	.....	0·142	0·335	do.....	do.....	do
.....	0·757	.....	0·099	0·223	do.....	do.....	do
.....	0·817	.....	0·144	0·166	do.....	do.....	Fair.
.....	0·765	.....	0·930	0·226	do.....	do.....	Genuine.
.....	0·690	.....	0·171	0·1333	do.....	do.....	Sugar added.
.....	0·705	.....	0·091	0·130	do.....	do.....	do
.....	0·532	.....	0·081	0·103	D. Walsh.....	do.....	do
.....	0·690	.....	0·186	0·136	do.....	do.....	do

APPENDIX E.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result.						
				Specific Gravities.		Alcohol.			In 100 c.c. Grammes.	
				Of the Wine.	Distillate.	By Weight.	By Volume.	Proof Spirit.	Total Solids.	Reducing matter in 100 c.c. of wine.
1893.	<i>Analyst, Dr. F. X. Valade—Con.</i>					p. c.	p. c.	p. c.		
Nov. 16	St. Julien, Barton, Bordeaux.....	7214	13671	0.9965	0.9868	8.07	10.03	17.58	1.96	0.55
do 16	Port.....	7215	13672	1.0116	0.9765	16.12	19.83	34.74	7.28	6.36
do 16	Sherry.....	7216	13673	0.9928	0.9762	16.35	20.10	35.23	3.17	2.36
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>									
do 28	Rhine Wine, Jeiter, Bingen.....	4843	14017	.9921	.....	11.949	14.75	.....	2.71	under
do 28	Hungarian, Borter, Hungary..	4844	14018	.9937	.....	9.26	11.50	.....	2.08	do
do 28	Rhine Wine, Jeiter, Bingen.....	4845	14019	.9884	.....	12.80	15.80	.....	2.076	do
do 28	Villany, 1, Hungarian Government.	4846	14020	.9941	.....	13.06	16.15	.....	2.654	0.28
do 28	Port (native), Niagara Falls Wine Co.	4847	14021	1.0376	.....	10.09	12.50	.....	14.34	13.60
do 28	Sherry do do	4848	14022	1.0224	.....	11.42	14.15	.....	10.26	9.30
do 28	Native, Pelee Island Wine Co.....	4849	14023	1.9909	.....	9.20	11.40	.....	1.468	under
do 28	Nierstein, Kock, Frankfurt.....	4850	14024	.9958	.....	8.53	10.63	.....	2.30	0.18
do 28	Sherry, Deinhard, Germany.....	4851	14025	.9918	.....	9.596	11.90	.....	1.844	0.12
do 28	Laubenhien (Rhine), Germany.....	4852	14026	.9963	.....	7.496	9.30	.....	2.34	0.10
do 28	Native, Cooksville Wine Co.....	4853	14027	.9932	.....	11.68	14.45	.....	7.625	5.02
do 28	Medoc, Merman, Bordeaux.....	4854	14028	.9964	.....	7.495	9.30	.....	2.182	0.15
do 28	do do	4855	14029	.9949	.....	7.983	9.90	.....	1.97	0.15
do 28	St. Julien, Bordeaux.....	4856	14030	.9970	.....	7.491	9.30	.....	3.664	0.15
do 28	Sherry (Misa), Misa, Spain.....	4857	14031	.9925	.....	15.51	19.10	.....	3.619	5.12
	<i>Analyst, F. T. Harrison, London, Ont.</i>									
do 21	Port.....	6347	14005	1.0133	.....	16.75	21.40	.....	9.24	7.18
do 21	Native, Niagara Falls Wine Co...	6348	14006	1.0533	.....	9.77	12.96	.....	16.50	11.9
do 21	Canary Island.....	6349	14007	.9952	.....	14.16	17.76	.....	3.54	1.00
do 21	Port.....	6350	14008	1.0145	.....	16.25	20.76	.....	9.16	6.5
do 21	Claret, Barton, Bordeaux.....	6351	14009	.9963	.....	7.92	9.93	.....	2.06	traces
do 21	Native, Greening, Hamilton.....	6352	14010	1.0503	.....	11.27	14.90	.....	15.91	11.9
do 21	Teragonn.....	6353	14011	1.0105	.....	12.92	16.44	.....	6.91	4.95
do 21	Sherry.....	6354	14012	.9946	.....	13.91	17.44	.....	3.23	1.32
do 21	Sherry from Spain.....	6355	14013	.9962	.....	13.89	17.44	.....	3.56	1.7
do 21	Angelica from California.....	6356	14014	1.0326	.....	13.97	18.19	.....	12.49	10.8
do 21	Native, Pelee Island.....	6357	14015	1.0155	.....	12.10	15.48	.....	7.95	5.7
do 21	St. Julien, Barton, Bordeaux.....	6358	14016	.9969	.....	7.53	9.46	.....	1.93	nom.
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>									
do 24	Nierstein, Deinhard, Germany.....	6690	12366	.9954	.....	7.10	.....	.....	1.74	.....
do 24	Claret, Johnston, Bordeaux.....	6691	12367	.9968	.....	8.14	.....	.....	1.96	.....
do 24	Native (red wine), Niagara Falls Wine Co.	6692	12368	1.0515	.....	9.80	.....	.....	14.85	.....
do 24	Native (white wine), Niagara Falls Wine Co.	6693	12369	1.0362	.....	8.37	.....	.....	11.29	.....
do 24	Sauternes, Barton, Bordeaux.....	6694	12370	1.0053	.....	7.81	.....	.....	3.64	.....
do 24	Claret, Johnston do do	6695	12371	.9956	.....	8.58	.....	.....	2.00	.....
do 24	do Barton do do	6696	12372	.9961	.....	7.89	.....	.....	1.88	.....
do 24	do do do do	6697	12373	.9958	.....	8.64	.....	.....	2.12	.....
do 24	Sauternes, Johnston, Bordeaux.....	6698	12374	.9964	.....	9.14	.....	.....	2.10	.....
do 24	do Labrunie do do	6699	12375	.9981	.....	10.23	.....	.....	2.83	.....
do 24	Native (red wine), Niagara Falls Wine Co.	6700	12376	1.0487	.....	9.93	.....	.....	14.03	.....
do 24	Chablis.....	6701	12377	.9933	.....	8.86	.....	.....	1.64	.....

INES—Tabulated Statement—Continued.

ANALYSIS.					Vendor.	Residence.	Analyst's Observations.
Polarization.	Acidity; Grammes in 100 c.c.			Ash; Grammes in 100 c.c.			
	Total as Tar-taric Acid.	Fixed as Tar-taric Acid.	Volatile as Acetic Acid.				
.....	0.644	.....	0.126	0.283	D. Walsh.....	Ottawa.....	Genuine.
.....	0.494	.....	0.072	0.186	do.....	do.....	do but sweet.
.....	0.442	.....	0.111	0.360	do.....	do.....	do
.....	0.765	.....	0.022	0.19	E. A. Wilkinson.....	Toronto.....	
.....	0.690	.....	0.089	0.17	152 King St. East.....	do.....	
0.0	0.645	.....	0.048	0.188	do.....	do.....	Alcohol has been added.
0.0	0.675	.....	0.091	0.209	do.....	do.....	do
-27.6°	1.005	.....	0.060	0.188	do.....	do.....	Contains foreign sugar.
-25.06°	0.802	.....	0.105	0.146	do.....	do.....	do
.....	0.712	.....	0.105	0.120	Gianelli & Co.....	do.....	
0.44°	0.637	.....	0.432	0.24	16 King St. West.....	do.....	
0.22°	0.585	.....	0.117	0.232	do.....	do.....	
0.22°	0.840	.....	0.057	0.224	do.....	do.....	
-12.6°	0.862	.....	0.192	0.159	N. Mara.....	do.....	Contains about 5 p.c. foreign sugar.
0.6°	0.847	.....	0.254	0.245	79 Yonge St.....	do.....	
0.24°	0.70	.....	0.10	0.18	do.....	do.....	
0.48°	0.798	.....	0.124	0.464	do.....	do.....	
-2.2°	0.510	.....	0.062	0.462	Mitchie & Co.....	do.....	Contains about 3 p.c. foreign sugar and added alcohol.
.....	.421	.310	.089	.178	John Garvey.....	London, Ont....	Fortified and has had saccharine matter added.
.....	.810	.676	.107	.190	do.....	do.....	Sweetened.
.....	.718	.484	.187	.500	do.....	do.....	Fortified.
.....	.507	.403	.083	.217	do.....	do.....	Fortified and contains added saccharine matter.
.....	.604	.463	.113	.301	James Wilson.....	do.....	Pure.
.....	.824	.681	.115	.143	do.....	do.....	Sweetened.
.....	.558	.365	.155	.238	do.....	do.....	Added saccharine matter, and probably alcohol.
.....	.378	.260	.095	.362	do.....	do.....	Fortified.
.....	.466	.363	.083	.432	E. B. Smith.....	do.....	do
.....	.316	.238	.062	.155	do.....	do.....	do and contains added saccharine matter.
.....	.704	.469	.188	.118	do.....	do.....	Added saccharine matter.
.....	.680	.420	.207	.341	do.....	do.....	Pure.
Specific rotatory power.							
.....	.476	0.066	0.217		Richard & Co.....	Winnipeg.....	Genuine.
.....	.427	0.106	0.243		do.....	do.....	do
-5.82°	.561	0.119	0.174		do.....	do.....	do
-4.72°	.456	0.069	0.130		Velie, Carey & Co..	do.....	do
-0.46°	.449	0.150	0.234		do.....	do.....	do
0°	.477	0.090	0.256		do.....	do.....	do
0°	.422	0.085	0.249		Hudson Bay Co.....	do.....	do
0°	.409	0.120	0.278		do.....	do.....	do
+0.06°	.435	0.124	0.251		do.....	do.....	do
-0.23°	.394	0.183	0.260		G. F. & G. Galt.....	do.....	do
-6.46°	.553	0.096	0.158		do.....	do.....	do
0°	.439	0.096	0.185		A. Colquhoun.....	do.....	do

APPENDIX F.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.									
				Moisture.	Ash.				Sulphur.	Nitrogen.	Oil		
					Total.	Soluble in water.	Soluble in hydrochloric acid.	Insoluble in hydrochloric acid.			Total.	Fixed.	Volatile.
1894.	<i>Analyst, W. F. Best, St. John, N.B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 4	Mixture, Colman, London, Eng.	5772	6456	5.10	3.90	.....	.....	.....	.....	.....	30.00	.....	.....
do 4	do	5773	6457	6.68	9.55	.....	.....	.....	.....	.....	12.00	.....	.....
do 4	do	5774	6458	7.96	5.64	.....	.....	.....	.....	.....	21.25	.....	.....
do 4	do	5775	6459	9.60	3.94	.....	.....	.....	.....	.....	11.30	.....	.....
	<i>Analyst, Dr. M. Fiset, Quebec.</i>												
do 3	.....	7662	13120	6.42	4.97	1.34	3.42	0.21	1.30	.....	17.25	.....	.....
do 4	.....	7663	13121	6.34	4.06	0.97	2.95	0.14	1.07	.....	17.40	.....	.....
do 4	.....	7664	13127	6.10	5.06	1.82	2.98	0.26	1.14	.....	17.85	.....	.....
do 4	.....	7665	13130	5.98	5.40	2.74	2.50	0.16	1.32	.....	19.95	.....	.....
do 4	Compound, Colman..	7666	13131	6.02	4.36	1.92	2.33	0.11	1.24	.....	18.10	.....	.....
do 4	do	7667	13132	5.68	5.11	2.15	2.80	0.16	1.17	.....	16.35	.....	.....
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>												
do 11	.....	5528	13145	6.15	5.00	0.80	.....	.....	.....	.....	6.76	.....	.....
do 11	Compound, Keene, Eng...	5529	13146	6.00	3.35	.....	.....	.....	.....	.....	17.65	.....	.....
do 11	do	5530	13147	5.65	3.20	.....	.....	.....	.....	.....	18.33	.....	.....
do 11	.....	5531	13148	4.85	8.25	1.25	.....	2.00	.....	.....	20.59	.....	.....
do 11	Compound, Keene, Eng...	5532	13149	5.80	3.35	.....	.....	.....	.....	.....	18.09	.....	.....
do 11	do	5533	13150	6.40	2.90	.....	.....	.....	.....	.....	4.74	.....	.....
do 11	.....	5534	13151	7.55	2.30	.....	.....	.....	.....	.....	4.05	.....	.....
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>												
do 30	.....	7225	13682	7.15	3.20	0.75	2.20	0.25	Organic only.	.....	17.32	.....	.....
do 30	Ewing, Montreal	7226	13683	8.67	4.00	0.35	3.65	.....	do	.....	8.05	.....	.....
do 30	do	7227	13684	7.55	2.85	0.20	2.55	0.10	do	.....	7.57	.....	.....
do 30	Compound, Ewing, Montreal.	7228	13685	7.72	2.50	0.50	2.00	.....	do	.....	5.75	.....	.....
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>												
do 18	Compound, Keene, Eng...	4868	13696	5.30	3.40	0.575	.....	.....	.....	2.268	21.27	20.35	0.925
do 18	D. S. F. do	4869	13697	4.60	4.325	1.025	.....	.....	.....	0.640	35.914	35.078	0.836
do 18	Compound, Todhunter, Toronto.	4870	13698	5.95	2.650	0.250	.....	.....	.....	3.024	7.876	7.433	0.443

MUSTARD—Tabulated Statement.

Alcoholic Extract.	Probable Quantity of Mustard.	Vendor.	Residence.	Foreign Substances observed by Microscopical Examination.	Analyst's Observations.
p. c.	p. c.				
.....	.....	C. & E. Macmichael	St. John, N.B.	Colour and flour.....	Adulterated by addition of flour.
.....	.....	Robertson & Co...	do ..	Colour, flour, maize	do flour and maize.
.....	.....	G. M. Barker.....	do ..	Turmeric and flour.....	Adulterated; marked mixture.
.....	.....	C. D. Trueman ..	do ..	do	do do
17·35	.....	J. B. Lelièvre....	Quebec.....	Much wheat starch, turmeric.	Adulterated.
17·10	.....	U. Binet.....	do	do ..	do
15·90	.....	O. Gagnon.....	do	Wheat starch and turmeric.	do
19·25	.....	J. E. Blais	do	do ..	do
16·70	.....	N. Chouinard.....	do	do ..	Marked compound.
17·85	.....	U. Rhéaume.....	do	do ..	do
.....	75·00	Gardner & Rhodes.	Montreal.....	Turmeric, cayenne, wheat starch, maize.	Adulterated; unfit for medicinal use.
.....	80·00	Currie Bros.....	do	Turmeric and pea flour..	Sold as compound; unfit for medicinal use.
.....	85·00	D. McGowan & Son	do	do wheat and corn flour.	do do
.....	90·00	Bigaouette et frère	do	Turmeric and wheat flour	Adulterated.
.....	85·00	S. Lyons	do	do wheat and pea flour.	do sold as compound.
.....	75·00	V. Raby.....	do	Turmeric, wheat and corn flour.	Unfit for medicinal use.
.....	75·00	A. Laniel	do	do ..	do
.....	.....	.....	.....	.....	Adulterated; unfit for medicinal use.
.....	52·98	Messrs. Baskerville	Ottawa.....	Wheat starch and turmeric.	Adulterated; deficient in fixed oils by about 4 per cent.
.....	24·62	S. H. Eagleson ..	do	Turmeric, maize, pea and bean starch.	Adulterated; deficient in fixed oils by about 14 per cent; probably made of mustard cake and added starch.
.....	23·16	F. A. Scott.....	do	Starch and a little turmeric.	Adulterated; deficient in fixed oils by about 14·5 per cent.
.....	17·58	B. C. Rainsford ..	do	do ..	Adulterated; deficient in fixed oils by about 16½ per cent.
.....	66·66	Chas. Schmidt....	Toronto.....	Flour and turmeric....	A mixture of mustard and one-third flour.
.....	.....	do	do	A very few grains of wheat starch.	Genuine.
.....	50·00	W. M. Mulligan..	do	Flour and turmeric....	Adulterated; about half flour and part of oil removed.

APPENDIX F—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.									
				Moisture.	Ash.				Sulphur.	Nitrogen.	Oil.		
					Total.	Soluble in water.	Soluble in hydrochloric acid.	Insoluble in hydrochloric acid.			Total.	Fixed.	Volatile.
1894.	<i>Analyst, Dr. W. H. Ellis, Toronto—Con.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 18	Hood, Toronto	4871	13699	5.40	3.970	1.150	.....	.....	.....	2.576	9.523	7.848	1.675
do 18	Compound, Keene, Eng....	4872	13700	5.00	3.230	0.025	.....	.....	.....	3.864	20.070	19.630	0.440
	<i>Analyst, F. T. Harrison, London, Ont.</i>												
do 18	Compound, Gorman, London, Ont.	6359	14032	7.52	3.50	0.60	2.45	.45	0.45	3.83	9.50	.....	.....
do 19	do ..	6360	14035	6.88	3.30	0.65	2.30	.35	0.48	3.83	9.90	.....	.....
do 19	Compound, Adams, London, Ont.	6361	14038	5.65	3.30	0.42	2.73	.15	0.75	3.66	19.23	.....	.....
do 19	Compound, Magell, London, Ont.	6362	14040	6.00	3.05	0.08	2.45	.52	0.33	3.17	9.40	...	.....
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>												
do 13	Compound, Dyson, Winnipeg.	6703	12399	7.01	2.61	1.00	.....	.....	.....	.....	3.20	.....	.....
do 16	Compound, Keene, England	6707	14503	6.66	2.93	0.13	.....	.....	.....	.....	15.03	.....	.....
do 16	Compound, Thompson, Winnipeg.	6709	14505	8.14	6.90	0.75	.....	.....	.....	.....	6.73	.....	.....
do 16	Mixture, Keene, England.	6711	14507	7.57	3.34	0.58	.....	.....	.....	.....	16.02	.....	.....

MUSTARD—Tabulated Statement—Continued.

Alcoholic Extract.		Vendor.	Residence.	Foreign Substances observed by Microscopi- cal Examination.	Analyst's Observations.
p. c.	Probable Quantity of Mustard.				
66·66	66·66	A. G. Pearce.....	Toronto	Flour and turmeric.....	Adulterated; about one-third flour and part of oil removed.
66·66	66·66	J. F. Morriott	do	do	do
8·22	40·50	Ferguson & Co. . . .	London.	Much wheat flour.....	Adulterated.
8·03	40·50	W. Horner	do	do	do
8·75	60·65	J. C. Frebilcock . . .	do	do	do
6·12	30·40	T. Caudrett Bros. . .	do	do	do
		T. H. Oddson.....	Selkirk.....	Wheat, starch and tur- meric.	Adulterated with flour and tur- meric.
		Hudson Bay Co....	Portage la Prairie.	do ..	Contains flour and turmeric; sold as a compound.
		T. Jean.....	St. Boniface ..	do ..	Adulterated with flour and tur- meric.
		Hudson Bay Co....	Winnipeg.....	do ..	do do

APPENDIX G—INSPECTION

Date of Collection.		Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.									
					Moisture.	Ash.						Total oil.	Extract by petroleum ether.	Residue by alcohol.
						Total.	Soluble in water.	Soluble in hydro- chloric acid.	Insoluble in hy- drochloric acid.					
1894.		<i>Analyst, W. F. Best, St. John, N.B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Jan.	3	Black, imported in berry	5764	6448	10.80	5.30					9.60			
do	3	do	5765	6449	10.80	5.10					6.96			
do	3	Black	5766	6450	10.50	5.06					9.15			
do	3	do	5767	6451	10.14	3.60					6.00			
do	3	White, imported in berry	5768	6452	10.10	2.64					6.40			
do	3	do Lordly, St. John	5769	6453	10.54	1.32					4.40			
do	4	do Dearborn, St. John	5770	6454	10.36	1.24					5.25			
do	4	do Ryan, St. John	5771	6455	10.00	2.20					5.85			
		<i>Analyst, Dr. M. Fiset, Quebec.</i>												
do	4	White, Boisseau, Quebec	7645	13119	10.24	2.92	0.61	1.90	0.41					
do	4	do	7648	13122	10.30	2.30	0.70	1.34	0.26					
do	4	Black, Turcotte, Quebec	7649	13123	10.32	5.66	3.08	2.03	0.55					
do	4	White	7650	13124	11.60	1.57	0.55	0.77	0.25					
do	4	do	7651	13125	10.98	2.62	0.69	1.75	0.18					
do	4	Black	7652	13126	10.16	5.89	2.83	2.30	0.76					
do	4	do	7654	13128	10.50	6.57	3.21	2.19	1.17					
do	4	White	7655	13129	9.58	3.93	1.53	1.69	0.71					
do	5	Black, N. Rioux, Quebec	7659	13133	11.70	6.11	1.93	2.85	1.33					
do	5	do	7660	13134	10.14	6.40	2.46	2.88	1.06					
		<i>Analyst, Dr. J. B. Edwards, Montreal.</i>												
do	8.	White, Brosseau, Montreal	5518	13135	13.00	2.90	1.00	1.65	0.25		12.4			
do	8.	Black do do	5519	13136	10.35	8.35	2.95	3.35	2.05		14.10			
do	8.	White, Duffy do	5520	13137	11.45	3.15	0.55	2.45	0.15		9.90			
do	8.	Black do do	5521	13138	10.20	4.00	2.35	1.20	0.45		10.70			
do	10.	White, Laporte do	5522	13139	9.65	5.30	2.90	2.10	0.30		8.80			
do	10.	Black do do	5523	13140	7.70	11.15	0.85	3.25	7.05		4.30			
do	10.	White, Ewing do	5524	13141	11.05	2.25	0.45	1.50	0.30		11.80			
do	10.	Black, compound, Ewing, Montreal ..	5525	13142	8.40	5.45	1.60	3.50	0.35		4.70			
do	11.	White	5526	13143	10.55	3.25	0.75	2.20	0.30		7.60			
do	11.	Black	5527	13144	8.80	4.00	2.0	1.50	0.50		8.80			

PEPPER—Tabulated Statement.

Vendor.	Residence.	Foreign Substances, observed by Microscopi- cal Examination.	Analyst's Observations.
Wm. Kennedy.....	St. John, N. B.	Less than 10 per cent bran	Adulterated by addition of a small amount of bran.
Puddington & Mer- ritt.	do	No admixture recognized.	Not adulterated.
M. L. Bonnell.....	do	Slight admixture of bran.	Adulterated.
Harry Clark.....	do	do	do by about 10 per cent of bran.
Pardine & Co.....	do	No admixture noted.	Not adulterated.
Worden & Williams.	do	do	do
M. H. Gallagher....	do	Slight admixture of bran.	Adulterated with 10 per cent of bran.
Rankin & Moulson..	do	do	Adulterated with 10 to 15 per cent of bran.
J. B. Lelièvre.	Quebec....	No foreign starch nor tissues.	Genuine
U. Binet	do	do	do
T. C. Lefrançois ...	do	Some roasted cocoa shell.	Doubtful; rather coarsely ground.
do	do	No foreign starch nor tissues.	Genuine; coarsely ground.
O. Gagnon.....	do	do	Genuine.
do	do	do	do
J. E. Blais.....	do	No foreign starch; a little cayenne and linseed meal.	A P. D. pepper; sand high; contains sticks and dirt.
do	do	Much wheat and rice starch and red husk.	Adulterated; too yellow; sand high.
U. Rhéaume.	do	No foreign tissue.	Genuine; much sand; coarsely ground.
W. Choireard.....	do	Some roasted cocoa-nut shell.	Doubtful; coarsely ground.
H. Poirier, 1,938 St. Catherine St.	Montreal.	No foreign starch	Genuine.
do	do	No foreign starch, pepper stems in excess.	do
Dufresne & Monge- genais, 257 St. Law- rence St.	do	Mustard husk and ground maize.	Adulterated about 10 per cent.
do	do	do	do
J. B. Bourke, 3,362 Notre Dame St.	do	Wheat starch and mill- ings.	do about 20 per cent.
do	do	Millings, flour and sand..	do 20 to 25 per cent.
Berthelotfrères, 3,250 Notre Dame St.	do	Mustard husks, millings and ground rice.	do about 20 per cent.
do	do	Maize, millings and rape seed cake.	do 20 to 25 per cent.
Vanier frères, 2,004 St. Catherine St.	do	Maize and wheat starch and millings.	do about 20 per cent.
do	do	Wheat flour, millings and mustard husks.	do 20 to 25 per cent.

APPENDIX G.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Ash.				Total oil.	Extract by petroleum ether.	Extract by alcohol.
					Total.	Insoluble in water.	Soluble in hydrochloric acid.	Insoluble in hydrochloric acid.			
189 ^d .	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 3.	White, Bate, Ottawa.....	7217	13674	10·7	1·75	0·25	1·35	0·15			18·80
do 3.	Black do do	7218	13675	7·45	4·25	1·55	2·25	0·45			16·6
do 3.	White, Barton, Toronto.....	7219	13676	10·85	1·70	0·25	1·10	0·35			19·38
do 3.	Black do do	7220	13677	10·42	4·15	2·30	1·45	0·40			21·15
do 3.	White, Hamilton Spice Co.....	7221	13678	9·60	2·85	0·85	1·85	0·15			17·63
do 3.	Black do do	7222	13679	8·15	8·35	3·95	3·65	0·75			16·32
do 3.	White, Bate, Ottawa.....	7223	13680	10·00	1·25	0·40	0·45	0·40			18·97
do 3.	Black do do	7224	13681	9·60	5·05	2·45	1·85	0·75			21·46

PEPPER—Tabulated Statement—*Continued.*

Vendor.	Residence.	Foreign Substances obtained by Microscopi- cal Examination.	Analyst's Observations.
T. R. Davis, 287 Ri- deau St. do ..	Ottawa..... do	Wheat and rice starch and microbes. Wheat, buckwheat, bean starch, cayenne.	Adulterated with wheat and rice starch. Adulterated with wheat, buckwheat, bean starch and cayenne.
George Forde, Ri- deau St. do ..	do	Wheat and rice starch...	Adulterated with wheat and rice starch.
P. L. Foisy, cor. Dal- housie and Clarence do ..	do	Rice starch..... do	do with rice starch. do do
W. Madden, cor. Queen & Sherwood	do	Buckwheat starch..... Rice starch.....	do with buckwheat starch. do with rice starch.
A. Rochon, 25 Duke	do	Wheat, buckwheat, rice and bean starches.	Adulterated with buckwheat, wheat, bean and rice starch.

APPENDIX G—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.								
				Moisture.	Ash.				Nitrogen.	Volatile oil.	Ether Extract.	Piperin and Resin.
					Total.	Soluble in water.	Soluble in hydrochloric acid.	Insoluble in hydrochloric acid.				
1894.	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 18	White, Jardine, Toronto	4858	13686	9.125	2.075	0.575	...	...	2.240	1.398	8.776	7.35
do 18	Black do	4859	13687	8.875	6.20	2.900	...	...	2.436	1.533	12.797	11.264
do 18	White, Blain, Toronto	4860	13688	7.450	15.822	3.297	...	...	2.100	0.308	6.682	6.34
do 18	Black do	4861	13689	9.300	5.40	1.750	...	...	2.240	0.461	9.593	9.132
do 18	White, Dalton, Toronto	4862	13690	8.725	3.175	0.675	...	...	2.128	0.807	9.178	8.371
do 18	Black do	4863	13691	8.150	7.50	2.050	...	...	2.184	0.663	11.141	10.473
do 18	White do	4864	13692	8.650	2.75	0.550	...	...	2.072	0.182	8.447	8.265
do 18	Black do	4865	13693	8.550	6.300	3.200	...	...	2.296	0.626	9.562	8.936
do 18	White, Toronto Spice Co.	4866	13694	9.200	3.375	0.600	...	...	2.072	0.264	7.495	7.231
do 18	Black do	4867	13695	8.450	6.350	2.000	...	...	2.268	0.793	9.956	9.163
	<i>Analyst, F. T. Harrison, London, Ont.</i>											
do 18	Black, Mayell, London	6363	14033	12.25	3.95	1.70	1.69	.56	...	...	...	...
do 18	White do	6367	14034	12.95	2.25	.23	1.70	.32	...	...	...	...
do 19	White, Gorman, London	6368	14036	12.60	1.15	.08	0.77	.30	...	...	...	...
do 19	Black do	6364	14037	8.10	4.65	2.25	2.12	.28	...	...	...	...
do 19	Black, Mayell, London	6365	14039	9.40	4.00	1.97	1.72	.31	...	...	...	...
do 19	White, Gorman, London	6369	14041	10.95	1.80	0.24	1.31	.25	...	...	...	...
do 20	Black do	6366	14042	11.50	4.18	1.90	1.63	.65	...	...	...	...
do 20	White	6370	14043	10.70	3.25	.50	2.50	.25	...	...	...	...
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>											
do 13	Black, Gorman, London	6702	12398	8.62	4.78	2.73	...	...	...	...	5.67	...
do 13	White, Sutherland, Winnipeg.	6704	1240	8.40	2.25	0.98	...	...	...	...	Trace	...
do 13	do do	6705	14501	10.85	3.25	1.10	...	...	...	...	3.55	...
do 13	Black, Ewing, Montreal	6706	14502	10.24	5.80	1.92	...	...	...	...	5.60	...
do 13	White, Dyson, Winnipeg	6708	14504	11.18	3.03	1.28	...	...	...	...	3.80	...
do 13	Black, Williams, Winnipeg	6710	14506	14.15	5.90	1.90	...	...	...	...	5.55	...
do 13	White, Pure Gold Co., Toronto.	6712	14508	12.40	2.55	0.47	...	...	...	...	2.50	...
do 13	Black do	6713	14509	11.60	7.00	2.42	...	...	...	...	5.10	...

PEPPER—Tabulated Statement—Concluded.

Vendor.	Residence.	Foreign Substances observed by Microscopi- cal Examination.	Analyst's Observations.
R. Howell, 472 Spa- dina Ave.	Toronto .....	.....	Genuine.
do ..	do .....	.....	do
C. B. Bridgland, Spa- dina Ave.	do .....	.....	Adulterated by admixture with ten per cent sulphate of lime.
do ..	do .....	.....	Genuine.
E. W. Short, 328 Spa- dina Ave.	do .....	.....	do
do ..	do .....	.....	do
T. Snowball, 73 Hu- ron St.	do .....	.....	do
do ..	do .....	.....	do
W. Rae, 49 Grange Ave.	do .....	.....	do
do ..	do .....	.....	do
Ferguson & Co., Dun- das St.	London.....	No foreign starch or tis- sues.	Genuine.
Anderson & Barnard.	do	No foreign substances....	do
W. Horner, Rich- mond St.	do	do	do
J. C. Trebilcock, Dundas St.	do	Pepper husks much in ex- cess.	Of doubtful purity.
W. H. McCutcheon, Dundas St.	do	Pepper tissues and sticks	Genuine.
J. Fitzgerald, Dun- das St.	do	Much rice flour also a little foreign tissue.	Adulterated by addition of rice flour.
John Lawson, Dun- das St.	do	No foreign matter.	Genuine.
John Garvey, Dun- das St.	do	do	do
P. Magnusson	Selkirk, Man.	.....	Genuine.
J. G. Dagg	do ..	Wheat starch.....	Adulterated ; consists mainly of flour.
Snider & Miller.....	Portage la Prairie.	.....	Genuine.
J. E. Brown.....	do .....	.....	do
A. Phaneuf.....	St. Boniface ..	Wheat starch.....	Adulterated with flour.
T. Pelletier.....	do .....	.....	Genuine.
J. G. Hargrave.....	Winnipeg.....	.....	do
W. Q. Cappel.....	do .....	.....	do

APPENDIX H.—INSPECTION

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS							
				Moisture.	Extracts.	Theine.	Tannin.	Ash			
								Total.	Soluble in water.	Soluble in hydrochloric acid.	Per cent of 10 per cent solution.
1894.	<i>Analyst, W. F. Best, St. John, N. B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Feb. 22.	Ping Suey	5776	13152	5.40	.....	2.10	4.47	9.00	3.80	.....	1.015
do 22.	Young Hyson.....	5777	13153	6.60	.....	2.70	5.75	7.20	3.20	.....	1.046
do 22.	Gunpowder.....	5778	13154	6.10	.....	1.35	8.21	8.40	3.65	.....	1.015
do 22.	Congon.....	5779	13155	10.00	.....	0.45	5.50	8.50	3.00	.....	1.006
do 22.	English Breakfast.....	5780	13156	7.15	.....	1.65	9.50	6.10	3.85	.....	1.014
do 22.	Black, Panzong.....	5781	13157	7.50	.....	1.95	9.45	6.05	3.85	.....	1.012
do 22.	Black.....	5782	13158	7.50	.....	1.80	7.03	5.70	3.60	.....	1.010
do 22.	Congon.....	5783	13160	7.00	.....	1.80	8.21	7.65	4.80	.....	1.013
do 22.	Souchong.....	5784	13163	6.80	.....	1.65	7.58	6.10	3.95	.....	1.012
	<i>Analyst, Dr. M. Fiset, Quebec.</i>										
Feb. 26.	Ping Suey	7668	14044	3.70	28.80	1.44	7.36	11.09	3.37	5.29	1.43
do 26.	do	7669	14045	4.34	28.50	1.62	3.94	8.68	3.88	3.38	1.42
do 26.	do	7670	14046	4.84	34.24	3.86	5.91	8.42	4.20	3.30	0.92
do 26.	do	7671	14047	4.30	30.24	2.36	1.97	11.96	3.37	5.20	2.38
do 29.	do	7672	14048	5.32	38.64	3.42	10.12	7.58	4.52	2.36	0.50
do 26.	Young Hyson.....	7673	14049	5.80	38.00	3.50	8.94	6.96	4.52	2.18	0.26
do 26.	do	7674	14050	5.56	33.12	2.82	5.65	8.26	3.39	3.02	1.35
do 26.	do	7675	14051	5.40	30.16	2.22	5.91	8.42	3.58	3.38	1.35
do 26.	do	7676	14052	4.92	31.40	3.58	6.31	6.74	4.40	2.08	0.26
do 26.	Ping Suey, Gunpowder.....	7677	13166	4.18	31.80	2.12	4.60	9.36	3.50	4.08	1.78
do 26.	do do	7678	13167	3.98	31.84	2.10	2.50	9.90	3.64	1.76	1.50
do 26.	Japan tea dust	7679	13168	4.44	30.80	2.20	4.34	14.48	2.80	4.40	7.28
do 26.	Ping Suey, Gunpowder.....	7680	13169	4.44	29.08	2.30	4.47	10.58	3.04	5.00	1.64
	<i>Analyst, F. T. Harrison, London, Ont.</i>										
Feb. 21.	Ping Suey	6371	14044	3.35	29.8	2.3	6.34	9.80	2.75	4.70	2.35
do 21.	do	6372	14045	3.80	29.4	2.2	4.61	7.25	2.60	3.45	1.20
do 31.	do	6373	14046	4.15	34.4	2.7	8.83	7.05	2.70	3.30	1.05
do 21.	do	6374	14047	3.75	30.2	2.3	6.34	10.10	2.35	5.65	2.10
do 21.	do	6375	14048	4.60	33.4	2.5	10.75	6.20	3.45	2.30	0.45
do 21.	Young Hyson.....	6376	14049	5.15	35.4	2.3	11.13	6.20	3.68	2.17	0.35
do 21.	do	6377	14050	4.85	30.2	2.2	6.72	7.45	3.00	2.85	1.69
do 21.	do	6378	14051	4.80	29.0	2.0	6.52	7.35	2.85	3.20	1.30
do 21.	do	6379	14052	4.45	30.2	2.7	10.17	5.95	3.70	1.98	0.22

OF TEA—Tabulated Statement.

Vendor.	Residence.	Microscopical Observations.	Analyst's Remarks.
A. E. Taylor	Montreal.	Well rolled leaves.....	Not adulterated.
Thos. Wynde.	do	Mostly broken leaves....	do
F. A. Langlais.	do	Well rolled leaves.....	do
L. S. Rivet.....	do	Large admixture of seaweed, shells of mollusks, broken tea leaves and stems.	Adulterated.
Assn. Tea Co.	do	Mostly broken leaves....	Not adulterated.
C. U. Speneral.....	do	do	do
J. B. Rossenu.	Quebec.....	do	do
W. Noreau.....	do	do	do
Lavoie et Latuliffe..	do	do	do
Jackson & Hallett ..	Guelph.....	Dirty sediment, broken leaves, too many stalks.	Adulterated; too much mineral matter; probably "lie tea."
McEldery & McCrea	do	do	Doubtful; lie tea may be present; apparently faced.
W. F. Cockshutt....	Brantford	Leaves, sticky, old and burnt.	Good.
E. Chrysler.....	do	do	Adulterated; too much mineral matter.
John Walker.....	Paris.....	Some old leaves.....	Good.
R. R. Fulton & Co..	Woodstock....	Too many stalks	do
W. A. Wilson	do	A few old and burnt leaves	Fair.
Fitzgerald, Scandrett & Co.	London.....	Too many stalks	Pretty good.
W. H. McCutcheon..	do	Fairly clean, some old-looking leaves.	Good.
Morrow & Ewing....	Montreal.	Blackened and old leaves, ash, contains brick-dust	Adulterated; too much mineral matter.
do	do	Leaves, large, burnt and broken.	do do
D. S. Goodlaugh....	do	Characters indistinguishable.	do do
do	do	Leaves sticky, broken and burnt.	do do
Jackson & Hallett ..	Guelph.	Leaves mostly broken and apparently rotten, partly lie tea.	Adulterated; very poor flavour.
McEldery & McCrea	do	Pieces of wood and dirt, leaves badly broken.	Poor quality.
W. F. Cockshutt....	Brantford	Contains foreign tissue, berries and seeds, leaves in good condition.	Odour good.
E. Chrysler.....	do	Contains some lie tea....	Adulterated; very poor flavour.
John Walker.....	Paris.....	No foreign leaves.....	Pure.
R. R. Fulton.....	Woodstock....	do	Pure and of good quality, though old.
W. A. Wilson	do	Contains much facing....	Of poor quality.
Eitzgerald, Scandrett & Co.	London.....	Contains much facing, also too many stems and stalks.	Of inferior quality.
W. H. McCutcheon..	do	No foreign leaves....	An excellent tea with a fine flavour.

APPENDIX H.—INSPECTION

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.				
				Moisture.	Extract.	Theine.	Ash.	
							Total.	Soluble in water.
1894.	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
Feb. 17.	Ping Suey	5535	13152	4.15	30.60	1.54	8.35	3.30
do 17.	Young Hyson.....	5536	13153	3.45	25.10	1.60	7.45	3.20
do 19.	Gunpowder.....	5537	13154	4.9	26.00	2.5	7.85	3.20
do 20.	Congou	5538	13155	8.4	10.20	1.01	8.20	3.36
do 20.	English Breakfast	5539	13156	5.40	28.50	3.40	5.95	3.70
do 20.	Black Panzong	5540	13157	5.40	26.00	2.25	6.10	3.35
do 20.	Black	5541	13158	5.9	22.2	2.00	5.68	3.45
do 20.	Gunpowder.....	5542	13159	4.50	27.10	1.50	9.70	4.15
do 24.	Congou	5543	13160	5.65	22.10	1.70	6.00	2.40
do 24.	Ping Suey	5544	13161	4.80	27.90	2.40	7.45	4.45
do 24.	do	5545	13162	4.5	25.0	1.0	8.10	3.10
do 24.	Souchong	5546	13163	5.15	25.60	3.20	5.85	3.65
do 24.	Ping Suey	5547	13164	4.6	30.0	1.4	8.85	3.60
do 24.	do	5548	13165	4.65	28.80	2.00	8.45	2.60
Mar. 20.	Gunpowder.....	5549	13170	3.9	29.6	1.00	7.90	3.60
do 20.	do	5550	13171	4.5	29.60	2.60	8.10	3.30
do 20.	do	5551	13172	4.0	28.6	1.4	8.70	3.60
do 20.	do	5552	13173	4.00	29.40	1.80	8.60	3.65
do 20.	do	5553	13174	4.85	26.60	2.40	8.60	3.50
do 20.	do	5554	13175	4.4	28.6	2.6	8.30	3.35

OF TEA—Tabulated Statement—*Continued.*

Vendor.	Residence.	Microscopical Observations.	Analyst's Remarks.
A. E. Taylor	Montreal.....	Genuineleaves, fragments of quartz and sand.	Genuine.
Thos. Wynde.....	do	Leaves much broken, fragments of quartz.	Not adulterated, but of inferior quality.
T. A. Langlois	do	No foreign leaves	Genuine tea.
L. S. Rivet.....	do	Leaves broken and burned, much stalk, shells, sand and wood-fibre.	Adulterated with heterogenous foreign matter and leaves.
Association Tea Co..	do	Genuine leaves, mixed brands.	Genuine.
C. U. Spenarel.....	do	No foreign leaves.....	do
W. Noreau	Quebec.	Leaves much broken ..	do
Léon Gaboury.....	do	Coarse leaves, dust and China clay.	Doubtful; of poor quality.
J. B. Rosseau.....	do	Leaves much broken	do
do	do	Genuine tea leaves	Genuine.
do	do	Contains foreign leaves..	Of low quality; probably adulterated abroad.
Lavoie & Latuliffe...	do	Brokenleavesand teadust	Genuine.
Chas. Lacaille & Co..	Montreal.....	Much stalk, dust and broken leaves.	Adulterated; China clay in excess; of inferior quality.
do ..	do	Broken leaves, tea dust and fragments of seeds.	Inferior tea; not adulterated.
D. Stroud & Co.....	do	No foreign leaves, tea dust and overkilned fragments.	Made-up tea from fragments and mucilage heavily faced; not adulterated.
Morrow & Ewing....	do	No foreign leaves enfolded, tea dust with mucilage and clay.	Unadulterated; of fair quality in respect of theine.
do	do	No foreign leaves.....	Manufactured of tea leaves, dust and gum; not adulterated.
do	do	No foreign leaves, tea leaves and tea dust agglutenated.	A manipulated tea; not adulterated.
do	do	do ..	do
do	do	do ..	do

APPENDIX I.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of				
				Moisture.	Glucose.	Cane sugar.	Solids, not sugar.	Glucose after inversion.
1894	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
Mar. 20	W. W. Black, Truro, N. S.	7991	14202	19.24	72.72			
do 20	do do do	7992	14203	17.90	74.90			
do 20	A. Johnston, Stratford, Ont.	7993	14204	17.55	75.18			
do 20	E. G. Orrett, Jamaica.	7994	14205	19.32	74.62			
do 20	M. J. Lewis, Willowbank, N. S. .	7995	14206	19.28	68.36			
do 20	do do do	7996	14207	26.85	65.10			
do 20	Canadian Honey Co., Halifax	7997	14208	17.88	71.56			
do 21	do do do	7998	14210	30.57	59.52			
do 21	do do do	7999	14211	17.82	72.20			
do 21	— Kerry, Montreal.	8000	14212	20.94	68.49			
do 22	W. D. Black, Truro.	8001	14213	20.11	66.05			
April 6	do do do	8002	14214	19.04	70.42			
do 6	— Evans, Montreal.	8003	14215	17.21	76.17			
do 6	W. D. Black, Truro.	8004	14216	23.78	67.96			
do 6	do do do	8005	14217	29.05	66.22			
do 6	— Brown, Halifax.	8006	14218	19.17	71.51			
do 6	do do do	8007	14219	18.25	72.01			
do 6	W. D. Black, Truro.	8008	14220	25.84	68.49			
do 7	P. Geric, Ont.	8009	14221	18.70	75.70			
do 7	do do do	8010	14222	19.06	68.49			
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>							
Feb. 16	D. Scott, Riceville, Ont.	7229	13701	39.1	45.88	5.73	9.29	51.92
do 16	do do do	7230	13703	37.45	40.62	11.03	10.90	52.24
do 16	G. Kemp, Navan, Ont.	7231	13704	32.58	44.53	6.32	16.57	51.18
do 17	D. O'Mera, Bowesville, Ont.	7232	13708	35.60	47.91	2.56	13.93	50.62
do 17	do do do	7233	13709	34.75	44.85	6.01	14.39	51.18
do 17	do do do	7234	13710	34.88	44.85	6.08	14.18	51.5
do 17	A. Hoshal, Beamsville, Ont.	7235	13711	33.58	45.31	4.42	16.69	49.95
do 17	G. Kemp, Navan, Ont.	7236	13712	37.28	50.84	8.90	13.00	60.22
do 17	do do do	7237	13713	35.45	46.22	4.48	13.85	50.94
do 17	do do do	7238	13714	36.25	39.69	10.95	15.11	49.55
do 17	do do do	7239	13715	33.28	47.20	0.70	18.82	47.93
do 17	do do do	7240	13716	32.98	47.07	2.13	17.82	49.31
do 17	do do do	7241	13717	31.30	48.24	1.33	19.13	49.64
do 17	do do do	7242	13718	29.40	48.89	2.61	19.10	69.01

HONEY—Tabulated Statement.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
Ash.	Polarisation.				
	Before inversion.	After inversion.			
p. c.	p. c.	p. c.			
— 1.2			Chas. E. Huggins.....	Halifax	Genuine.
— 0.6			R. N. MacDonald.....	do	do
— 2.8			E. W. Crease.....	do	do
— 4.1			do	do	do
— 1.8			Jas. Scott & Co.....	do	do
— 2.2			Simson Bros.....	do	percentage of water high.
— 2.3			Bauld & Gibson.....	do	do
— 1.1			Hattie & Mylins.....	do	Adulterated with water.
— 2.0			Geo. A. Steams.....	do	Genuine.
— 0.6			J. R. Rawley.....	do	do
— 2.1			H. A. Taylor.....	do	do
— 1.7			C. McNab.....	Dartmouth	do
+ 0.9			T. M. Power.....	Halifax	do
— 3.4			H. W. Cameron.....	do	do but very dirty and unfit for food.
— 2.7			Irwin & Sons.....	do	Adulterated with water.
— 1.4			M. D. Logan.....	do	Genuine.
— 2.1			Brown Bros. & Co.....	do	do
— 2.5			A. H. Buckley.....	do	do
— 3.0			Forsyth, Sutcliffe & Co.	do	do
— 0.8			Buckley Bros.....	do	do
0.02			J. Casey.....	Ottawa	
0.10			F. H. Cluff.....	do	
0.01			do	do	
0.02			S. B. & J. A. Kennedy	do	
0.05			do	do	
0.08			C. Moreland.....	do	
0.04			Latremoirville & Co.....	do	
0.05			W. Cunningham.....	do	
0.02			W. Borthwick.....	do	
0.02			J. Bambrick.....	do	
0.09			F. H. Cluff.....	do	
0.06			W. H. Wooding.....	do	
0.08			D. McLeod.....	do	
0.06			G. J. Millar.....	do	New honey, may contain a considerable quantity of saccharose.

APPENDIX I.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF				
				Moisture.	Glucose.	Sucrose by reduction.	Solids not Sugar.	Glucose after Inversion.
1894.	<i>Analyst, Dr W. H. Ellis, Toronto.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
April 12	W. D. Black, Truro, N.S.	4873	14202	20.35	76.65	0.86	.....	77.56
do 12	do do	4874	14203	19.59	72.82	5.94	.....	79.07
do 12	A. Johnston, Stratford Ont.	4875	14204	18.37	78.26	0.59	.....	79.07
do 12	E. G. Orrett, Jamaica.	4876	14205	21.078	76.65	0.48	.....	77.15
do 12	M. J. Lewis, Willowbank, N.B.	4877	14206	20.54	75.44	2.49	.....	78.06
do 12	.....	4878	14207	27.93	68.98	3.45	.....	73.02
do 12	Canadian Honey Co., Halifax.	4879	14208	19.17	75.34	2.49	.....	77.06
do 12	.....	4880	14210	31.14	61.52	4.59	.....	66.36
do 12	.....	4881	14211	17.45	73.02	6.71	.....	80.08
do 12	Kerry, Watson & Co.	4882	14212	20.56	75.64	2.29	.....	78.06
do 12	W. D. Black, Truro, N.S.	4883	14213	19.82	77.36	1.82	.....	79.47
do 12	do do	4884	14214	19.16	75.34	4.98	.....	80.36
do 12	— Evans, Montreal.	4885	14215	17.60	69.59	6.42	.....	76.35
do 12	W. D. Black, Truro, N.S.	4886	14216	24.26	73.83	0.57	.....	74.43
do 12	do do	4887	14217	28.65	67.27	2.87	.....	76.30
do 12	Brown & Webb, Halifax.	4888	15218	18.28	71.40	5.74	.....	77.14
do 12	do do	4889	14219	18.34	74.83	2.58	.....	77.35
do 12	W. D. Black, Truro, N.S.	4890	14220	15.17	71.41	1.53	.....	73.02
do 12	P. Gerrie, Ont.	4891	14221	18.41	76.25	2.11	.....	78.46
do 12	.....	4892	14222	19.45	77.96	0.76	.....	78.71

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF				
				Moisture.	Glucose or reducing Sugar.	Cane Sugar by Inversion and reduction.	Cane Sugar by Polarisation before and after Inversion.	Glucose after Inversion.
1894.	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
Feb. 26	D. Scott, Riceville, Ont.	6714	13701	.....	76.8	3.05	2.39	.....
do 26	.....	6716	13703	.....	71.6	4.71	5.33	.....
do 26	G. Kemp, Navan, Ont.	6717	13704	.....	69.8	3.83	3.87	.....
do 26	D. O'Meara, Bowesville.	6721	13708	.....	74.5	1.45	1.82	.....
do 26	.....	6722	13709	.....	69.3	2.41	2.26	.....
do 26	.....	6723	13710	.....	68.6	3.69	5.50	.....
do 26	A. E. Hostal, Beamsville.	6724	13711	.....	73.8	2.81	3.22	.....
do 26	E. Kemp, Navan, Ont.	6725	13712	.....	72.4	4.13	4.54	.....
do 26	do do	6726	13713	.....	63.0	4.18	5.71	.....
do 26	do do	6727	13714	.....	69.4	.....	1.61	.....
do 26	.....	6728	13715	.....	70.0	2.57	2.91	.....
do 26	.....	6729	13716	.....	75.3	4.48	4.83	.....
do 26	.....	6730	13717	.....	72.4	4.12	5.35	.....
do 26	.....	6731	13718	.....	56.5	17.87	17.51	.....

HONEY—Tabulated Statement—Continued.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
Ash.	Polarisation.				
	Before Inversion	After Inversion.			
p. c.	p. c.	p. c.			
0.04	- 10.°	- 19.5	Chas. E. Huggins.....	Halifax	Genuine ; polarisation at 22.0° C.
0.02	- 13.6	- 16.8	R. N. McDonald.....	do	do
0.04	- 15.3	- 21.4	E. W. Crease	do	do
0.17	- 18.2	- 20.9	do	do	do
0.11	- 11.9	- 15.6	Jas. Scott & Co	do	do
0.10	- 12.3	- 15.7	Simson Bros	do	do
0.06	- 13.8	- 15.0	Bauld & Gibson.....	do	do
0.05	- 6.9	- 11.0	Hattie & Mylins	do	do
0.03	- 8.7	- 18.0	J. R. Rowley	do	do
0.06	- 9.3	- 16.2	Geo. A. Stearns.....	do	do
0.01	- 17.5	- 20.1	H. A. Taylor.....	do	do
0.04	- 11.1	- 17.9	Colin McNab. . . .	do	do
0.02	- 3.9	- 18.2	T. M. Powers.....	do	do
0.08	- 19.6	- 18.0	H. W. Cameron.....	do	do
0.03	- 15.2	- 16.5	Irwin & Sons.....	do	do
0.06	- 8.5	- 15.9	M. D. Logan.....	do	do
0.03	- 11.8	- 18.0	Brown Bros. & Co.....	do	do
0.04	- 15.1	- 18.3	A. H. Buckley.....	do	do
0.04	- 12.0	- 17.0	Forsythe, Sutcliffe & Co.	do	do
0.04	- 6.3	- 15.4	Buckley Bros	do	do

ANALYSIS.		Vendor.	Residence.	Analyst's Observations.
Ash.	Specific Rotatory Power.			
p. c.				
.....	- 16.4	J. Casey.....	Ottawa.....	Genuine.
.....	- 9.7	F. H. Cluff	do	do
.....	- 10.8	do	do	do
.....	- 13.6	S. B. & J. A. Kennedy.	do	do
.....	- 12.7	C. Moreland	do	do
.....	- 5.6	Latremouille & Co.	do	do
.....	- 13.3	do	do	do
.....	- 9.7	W. Cunningham	do	do
.....	- 9.3	W. Borthwick.	do	do
.....	- 12.8	J. Bambrick	do	do
.....	- 8.9	F. H. Cluff	do	do
.....	- 7.6	W. H. Wooding.	do	do
.....	- 7.9	D. McLeod	do	do
.....	+ 0.81	J. G. Miller.	do	Adulterated with cane sugar, or by feeding bees on same.

APPENDIX J.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF			
				Melting Point.	Specific Gravity.	Iodine absorbed.	Test with sulphuric acid.
1894.	<i>Analyst Dr. F. X. Valade, Ottawa.</i>					p. c.	
Feb. 17	.....	7243	13702	62·2°C	0·9625	.....	Carbonises.....
do 17	E. Caverley, Line, P.O., Ont	7244	13705	62·0°C	0·9625	.....	do
do 17	do do	7245	14706	61·5°C	0·9625	.....	do
do 17	McLatchie, Ottawa	7246	13707	61·5°C	0·9625	.....	do
	<i>Analyst Prof. E. B. Kenrick, Winnipeg.</i>						
do 26	.....	6715	13702	63°C	0·9655	6·8	.....
do 26	E. Caverley, Line, P.O., Ont.....	6718	13705	63°C	0·9655	6·22	.....
do 26	do do	6719	13706	63·3°C	0·9660	6·53	.....
do 26	McLatchie, Ottawa	6720	13707	62°C	0·9660	7·80	.....

BEESWAX—Tabulated Statement.

ANALYSIS.			
Test with sodium carbonate.	Vendor.	Residence.	Observations.
No permanent emul- sion.....	F. H. Cluff.....	Ottawa.....	Genuine.
do	W. H. Wooding.....	do	do
do	D. McLeod.....	do	do
do	G. J. Millar.....	do	do
.....	F. H. Cluff.....	do	Genuine; responds to the qualita- tive test of the British Pharma- copoeia.
.....	W. H. Wooding.....	do	do do
.....	D. McLeod.....	do	do do
.....	G. J. Millar.....	do	do do

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
				Total Nitrogen.	Nitrogen as Ammonia.	Phosphoric Acid.			
						Soluble.	Reverted.	Insoluble.	Total.
1893.	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Nov. 24..	Ceres, Jack & Bell, Halifax	7968	12776	.....	2.79	3.41	.....	.....	8.31
do 24..	General fertilizer, Archibald & Sons, Truro, N.S.	7969	12780	.....	0.66	3.68	.....	.....	5.44
do 24..	Popular phosphate, Jack & Bell.....	7970	12781	.....	1.87	1.38	.....	.....	7.08
do 24..	Potato fertilizer, Jack & Bell	7972	12783	.....	1.50	3.48	.....	.....	6.42
May 14..	Potato phosphate, Jack & Bell	8011	14224	.....	3.60	2.79	.....	.....	7.56
do 14..	Ceres, Jack & Bell	8012	14225	.....	2.52	2.48	.....	.....	10.22
do 14..	Pacific guano, Guano Co., Boston	8013	14226	.....	4.25	5.82	.....	.....	11.88
do 14..	Eureka phosphate, Pidgeon Company, Windsor	8014	14227	.....	3.32	2.86	.....	.....	8.56
do 14..	Carter's phosphate, Carter, London, E.	8015	14228	.....	2.93	1.44	.....	.....	19.44
do 19..	Bowker's bone meal, Bowker, Boston	8016	14229	.....	4.37	.....	.....	.....	20.66
do 19..	Potato phosphate, Chemical Fertilizer Co., St. Johns	8017	14230	.....	3.75	6.02	.....	.....	12.12
do 19..	Imperial superphosphate, Chemical Fertilizer Co., St. Johns	8018	14231	.....	3.22	6.39	.....	.....	11.09
do 19..	Apple-tree phosphate, Jack & Bell	8019	14232	.....	3.81	2.99	.....	.....	6.96
do 19..	Ground bone, Churchill, Yarmouth	8020	14233	.....	5.20	.....	.....	.....	20.14
do 19..	Bone meal, Fertilizer Chemical Co.	8021	14234	.....	4.83	.....	.....	.....	20.01
do 19..	Potato fertilizer, Bradley, Boston	8022	14235	.....	3.02	5.48	.....	.....	10.68
do 19..	Bone fertilizer, Millar	8023	14236	.....	3.91	0.39	.....	.....	19.62
do 19..	New method, Bradley, Boston	8024	14237	.....	3.73	5.74	.....	.....	10.66
do 30..	Bone fertilizer, Millar, Nova Scotia	8025	14238	.....	3.01	1.05	.....	.....	16.59
do 30..	Potato fertilizer, Millar, Nova Scotia	8026	14239	.....	2.79	7.89	.....	.....	8.39
do 30..	Potato manure, Pidgeon, Nova Scotia	8027	14240	.....	3.81	1.52	.....	.....	5.46
do 30..	Ground bone, Pidgeon, Nova Scotia	8028	14241	.....	4.98	.....	.....	.....	23.84
do 30..	do do do	8029	14242	.....	3.84	.....	.....	.....	21.16
do 30..	Excelsior grain fertilizer, Salter, Nova Scotia	8030	14243	.....	3.51	1.84	.....	.....	5.42
do 30..	Potato fertilizer, Salter, Nova Scotia	8031	14244	.....	3.21	5.26	.....	.....	6.42
do 30..	Ground bone, Archibald & Blanchard	8032	14245	.....	3.93	.....	.....	.....	20.82
do 30..	do Archibald & Son, Truro	8033	14246	.....	3.99	.....	.....	.....	20.22
	<i>Analyst, W. F. Best, St. John, N.B.</i>								
April 6..	Standard, Coe, New York	5785	6460	1.71	2.07	.....	.....	.....	14.66
do 6..	Grass and grain, Coe, New York	5786	6461	1.08	2.17	.....	.....	.....	14.97
do 6..	Superphosphate, Reid, St. John	5787	6462	2.37	2.87	.....	.....	.....	19.32
do 6..	Bone meal, Provincial Fertilizer Co.	5788	6463	3.20	3.87	.....	.....	.....	27.63
do 16..	Royal Canadian, Nichol's Chemical Co.	5789	6464	4.52	5.46	.....	.....	.....	12.77
do 23..	Eureka phosphate, Pidgeon Fertilizer Co.	5790	6465	2.34	2.83	.....	.....	.....	10.69
do 23..	Pilgrim, Reese, Baltimore	5791	6466	0.68	0.83	.....	.....	.....	13.38
do 23..	Standard, Coe, New York	5792	6467	1.43	1.73	.....	.....	.....	14.92
do 23..	Bradley's XL, Bradley, Boston	5793	6468	2.40	2.90	.....	.....	.....	14.70
do 23..	Imperial superphosphate, Provincial Fertilizer Co.	5794	6469	1.26	1.52	.....	.....	.....	16.07
do 23..	Ceres, Jack & Bell	5795	6470	2.11	2.55	.....	.....	.....	12.02
do 23..	Potato manure, Pidgeon Fertilizer Co.	5796	6471	4.06	4.91	.....	.....	.....	8.60

FERTILIZERS—Tabulated Statement.

Potash.	Moisture.	Vendor.	Residence.	Analyst's Observations.
p. c.	p. c.			
1.12	19.48	De Wolfe & Co.....	Kentville, N.S.....	Adulterated, being deficient in potash.
0.96	23.83	Archibald & Sons.....	Truro, N.S.....	Adulterated, being deficient in phosphoric acid and potash.
1.37	21.61	Jack & Bell.....	Halifax.....	Unadulterated.
1.93	24.64	do	do	Adulterated, being deficient in potash and phosphoric acid.
4.50	18.75	Robert Settle.....	Dartmouth.....	
2.10	14.26	do	do	
2.52	12.96	E. M. Walker.....	do	
1.75	15.00	T. Gentles & Son.....	do	
.....	4.90	Saunders.....	Halifax.....	
.....	6.26	{ Farmers' and Citizens Co-operative Co. }	Yarmouth.....	
1.42	17.73			
2.90	16.45	E. Allan	Milton, Yarmouth..	
7.02	19.87	F. & C. Coop Co.....	Yarmouth.....	
.....	10.12	do	do	
.....	7.38	do	do	
1.86	14.77	E. Burnham.....	Digby, N.S.....	
.....	7.65	do	do	
3.57	16.00	do	do	
3.75	8.65	C. Millar.....	Middleton, N.S.....	
5.42	16.31	do	do	
4.25	17.29	Owen Wheelock.....	do	
.....	10.10	Pidgeon Fertilizer Co.....	Windsor.....	
.....	8.29	J. B. North, agent.....	Hantsport, N.S.....	
2.74	.....	Henry Salter.....	do	
2.12	.....	Inglis Smith.....	Falmouth, N.S.....	
.....	9.69	Archibald & Blanchard.....	Truro, N.S.....	
.....	9.61	S. Archibald & Son.....	do	
2.31	12.00	John McMulkin.....	St. John, N.S.....	
3.85	6.10	do	do	
1.05	4.45	J. Horncastle & Co.....	do	
.....	9.30	de B. Carritte.....	do	
5.15	10.30	L. & C. White & Co.....	Sussex, N.B.....	
2.40	18.70	James A. Campbell.....	do	
7.20	11.15	David Semple.....	East Florenceville..	
1.60	11.20	Union Foundry Co.....	Woodstock, N.B.....	
1.00	15.20	W. F. Dibblee.....	do	
5.00	7.45	D. Hoegg.....	Fredericton	
2.15	12.10	Geo. Hatt & Son.....	do	
2.41	11.25	J. F. Vanbuskirk.....	do	

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	RESULT OF ANALYSIS.						
			No. of Sample.	Total Nitrogen.	Nitrogen as Ammonia.	Phosphoric Acid.			
						Soluble.	Reverted.	Insoluble.	Total.
1893.	<i>Analyst, Dr. M. Fiset, Quebec.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April 20..	Guano, Steele, Toronto.....	7681	12976	.....	2.04	0.64	5.27	25.90	31.81
do 20..	Bone dust, Steele, Toronto.....	7682	12977	.....	4.40	0.80	4.96	16.15	21.91
do 20..	Champion, Grant, Ingersoll.....	7683	12978	.....	7.46	0.96	3.84	10.23	15.63
do 20..	Ingersoll fertilizer, Grant, Ingersoll.....	7684	12979	.....	9.25	1.11	3.21	10.87	15.19
do 20..	Farmer's pride, Freeman, Hamilton.....	7685	12980	.....	3.08	1.60	2.40	5.11	9.11
do 20..	Animal fertilizer, Freeman, Hamilton.....	7686	12981	.....	5.06	2.56	4.15	6.40	13.11
do 20..	Bone meal, Works, Detroit.....	7687	12982	.....	3.39	0.80	7.19	20.79	28.78
do 20..	Superphosphate, Provincial Fertilizer Works, St. John.....	7688	12983	.....	0.00	7.84	3.98	7.68	19.50
do 20..	Prolific brand, Provincial Fertilizer Works, St. John.....	7689	12984	.....	2.21	4.64	2.23	3.04	9.91
do 25..	Guano, imported.....	7690	12985	.....	3.92	3.51	.....	21.90	24.94
do 25..	Fertilizer, Keith, Toronto.....	7691	12986	.....	6.96	1.28	0.16	1.76	3.30
May 21..	Bone meal, Bowker, Boston.....	7692	14229	.....	4.10	2.40	3.23	16.95	22.58
do 21..	Imperial potato phosphate, Provincial Chemical Works.....	7693	14230	.....	2.01	7.20	0.83	6.87	14.90
do 21..	Imperial Superphosphate, Provincial Chemical Works.....	7694	14231	.....	2.71	7.99	2.97	4.00	14.96
do 21..	Apple tree phosphate, Jack & Bell.....	7695	14232	.....	3.27	4.64	2.80	3.67	11.11
do 21..	Ground bone, Churchill, N.S.....	7696	14233	.....	4.60	0.48	2.64	20.63	23.75
	<i>Analyst Dr. J. B. Edwards, Montreal.</i>								
April 12..	"Special," Standard Fertilizer Co.....	5555	13176	.....	3.80	5.28	1.28	4.31	10.87
do 12..	"Standard," do.....	5556	13117	.....	2.08	6.72	2.56	5.28	14.55
do 12..	"Victor," Nichols, Capelton, Que.....	5557	13178	.....	2.9	6.24	0.95	3.36	10.33
do 12..	"Reliance," do.....	5558	13179	.....	1.79	5.28	2.87	3.68	11.83
do 12..	"Royal Canadian," Nichols, Capelton, Que.....	5559	13180	.....	.....	9.43	1.61	2.39	13.43
do 12..	"Sol P. Guano," Pacific Guano Co.....	5560	13181	.....	.....	6.88	3.03	1.60	11.51
do 12..	"Royal Canadian," Nichols.....	5561	13182	.....	4.70	7.51	1.76	2.72	11.99
do 12..	"Pacific Guano," Guano Co., Boston.....	5562	13183	.....	2.72	5.28	4.14	2.57	11.99
do 12..	"Victor," Nichols, Capelton, Que.....	5563	13184	.....	2.47	8.31	1.13	3.39	11.83
do 12..	"Reliance," do.....	5564	13185	.....	2.39	7.35	1.13	4.31	12.79
do 12..	"Royal Canadian," Nichols, Capelton, Que.....	5567	13186	.....	4.35	9.11	0.33	2.55	11.99
do 12..	"Special," Standard Co.....	5568	13187	.....	.....	5.12	.....	3.77	8.89
do 12..	"Standard," do.....	5569	13188	.....	0.852	6.24	1.27	3.68	11.19
do 12..	"Bone Phosphate," Nichols.....	5565	13189	.....	.....	11.99	3.21	3.98	19.18
do 12..	"Bone Meal," Freeman, Hamilton.....	5566	13190	.....	5.33	.....	8.48	14.07	22.55
do 12..	"No. 1 Fertilizer," Standard Co.....	5570	13191	.....	.....	8.00	2.23	3.20	13.43
do 12..	"Fruit Tree Fertilizer," Standard Co.....	5571	13192	.....	2.64	4.48	2.23	4.90	11.51

FERTILIZERS—Tabulated Statement—*Continued.*

Potash.	Moisture.	Vendor.	Residence.	Analyst's Observations
p. c.	p. c.			
7.94		J. Pike.....	Woodstock, Ont....	Phosphoric acid, ammonia and potash calculated on the dry substance in these samples.
6.40		do	do	
5.28		J. L. Grant & Co.....	Ingersoll	
6.44		do	do	
3.20		John Tanton	London.....	
4.52		do	do	
6.72		Pearce & Co.....	do	
6.05		Canadian Manufacturing Co..	do	
6.82		do	do	
7.06		George Keith.....	Toronto	
10.32		do	do	
5.82		Farmers' and Citizens' Co- operative Co. }	Yarmouth.....	Unadulterated.
17.34				
16.60				
19.46		E. Allan	Milton	
9.34		Farmers' and Citizens' Co- operative Co.	Yarmouth.....	
6.23	11.00	Boright and Tel	Cowansville, Que....	Unadulterated.
2.99	15.4	do	do	
3.96	10.75	Luck and Mitchell.....	Sherbrooke, Que....	
2.29	11.95	do	do	
	10.05	do	do	
	13.80	Codure fils et Cie	do	
6.85	10.70	H. A. Channel.....	Stanstead	
2.70	14.30	C. H. Taylor	do	
3.13	11.00	Allen, Taylor & Co	Waterloo	
2.97	9.75	do	do	
4.13	11.25	do	do	
7.13	13.75	Robinson & Tenny	do	Falsely called bone phosphate, being of mineral origin and containing no ammonia, therefore may be called ad- ulterated. Genuine. Questionable. Genuine.
2.280	15.00	do	do	
	12.6	Wm. Evans, McGill St ..	Montreal.....	
	7.20	do	do	
1.78	17.4	Brodie & Harvie, Bleury St ..	do	
8.86	9.9	do	do	

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	RESULT OF ANALYSIS.							
			No. of Sample.	Total Nitrogen.	Nitrogen as Ammonia.	Phosphoric Acid.				
						Soluble.	Reverted.	Insoluble.	Total.	
1893.	Analyst Dr. F. X. Valade, Ottawa.			p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	
April 12.	"Special," Standard Fertilizer Co.	7247	13176	.....	3.49	5.43	1.59	2.72	9.75
do 12.	"Standard," do	7248	13177	.....	2.70	7.19	2.55	3.83	13.36
do 12.	"Victor," Nichols, Capelton, Que.	7249	13178	.....	2.64	5.43	2.97	1.91	10.32
do 12.	"Reliance," do	7250	13179	.....	1.28	6.87	0.63	2.87	10.37
do 12.	"Royal Canadian," Nichols, Capelton, Que.	7251	13180	.....	3.37	9.91	1.119	1.39	12.63
do 12.	"Sol P. Guano," Pacific Guano Co., Boston.	7252	13181	.....	2.23	7.51	0.959	1.12	9.59
do 16.	"Royal Canadian," Nichols.	7253	13182	.....	3.91	7.35	1.119	1.92	10.38
do 16.	"Pacific Guano," Guano Co., Boston.	7254	13183	.....	2.35	5.56	3.67	1.63	10.87
do 16.	"Victor," Nichols, Capelton, Que.	7255	13184	.....	1.99	7.51	2.07	1.91	11.31
do 16.	"Reliance," do	7256	13185	.....	2.07	5.43	3.35	3.19	11.99
do 16.	"Royal Canadian," Nichols, Capelton, Que.	7257	13186	.....	4.21	7.83	2.87	0.79	11.51
do 16.	"Special," Standard Co.	7258	13187	.....	3.09	5.43	0.95	2.39	8.79
do 16.	"Standard," do	7259	13188	.....	2.60	6.07	2.39	2.87	11.35
do 28.	"Bone Phosphate," Nichols.	7260	13189	.....	0.306	10.39	4.00	3.68	18.07
do 28.	"Bone Meal," Freeman, Hamilton.	7261	13190	.....	5.08	.....	12.00	11.19	23.19
do 28.	"No. 1 Fertilizer," Standard Co.	7262	13191	.....	1.20	7.20	3.19	3.04	13.43
do 28.	"Fruit Tree Fertilizer," Standard Co.	7263	13192	.....	2.41	3.20	1.71	5.24	10.19
	Analyst, Dr. W. H. Ellis, Toronto.									
June 1.	"Bone and Potash," Freeman, Hamilton.	4893	14053	3.18	3.86	4.59	1.799	2.30	8.70	
do 1.	"Potato Manure," do ..	4894	14054	4.05	4.91	5.59	2.463	1.79	9.85	
do 1.	"Pure Bone," do ..	4895	14055	4.20	5.09	Trace	9.72	13.69	23.41	
do 1.	"Early Vegetable," do ..	4896	14056	3.46	4.20	7.33	1.62	1.024	9.98	
do 1.	"Sure Growth," do ..	4897	14057	2.74	3.32	5.93	3.09	0.96	9.98	
do 1.	"Blood Manure," Davies, Toronto.	4898	14058	5.67	6.88	0.306	5.61	5.24	11.19	
do 1.	"Nitrate of Soda," Steele.	4899	14059	15.65	.....	.....	.....	.....	.....
do 1.	"Thomas Ph. Powder," Albert, London.	4900	14060	0.10	0.12	0.00	2.94	6.97	9.91	
do 1.	"Royal Canadian," Nicholas.	8401	14061	3.93	4.77	7.26	2.33	1.02	10.62	
do 1.	"Bone Meal," Detroit.	8402	14068	1.48	1.79	0.00	9.08	21.36	30.45	
do 1.	"Farmers Pride," Freeman, Hamilton.	8403	14069	3.08	3.74	2.46	3.86	2.62	8.96	
do 1.	"Grape Food," do ..	8404	14070	3.86	4.68	3.597	6.511	1.152	11.26	
do 1.	Animal fertilizers do ..	8405	14071	6.07	7.36	2.198	3.816	3.582	9.59	
do 1.	do Rowlin, Hamilton.	8406	14079	7.81	9.48	0.533	7.984	2.56	11.06	
do 1.	Bone meal do ..	8407	14080	6.22	7.55	0.399	9.33	3.88	13.56	

FERTILIZERS—Tabulated Statement—Continued.

Potash.	Moisture.	Vendor.	Residence.	Analyst's Observations.
P.c.	P.c.			
5.12	17.35	Boright and Tel	Cowansville, Que.....	
1.74	16.55	do	do	
2.86	13.50	Luck & Mitchell	Sherbrooke.....	
3.34	12.00	do	do	
4.52	11.35	do	do	
3.59	14.75	Coderre, fils et Cie.....	do	
4.08	10.50	H. A. Channel.....	Stanstead	
2.57	14.00	C. H. Taylor	do	
3.15	14.40	Allen, Taylor & Co	Waterloo, Que	
2.45	11.15	do	do	
3.94	10.77	do	do	
6.32	13.65	Robinson & Tenny	do	
2.43	14.80	do	do	
0.039	14.35	Wm. Evans, McGill St.....	Montreal.....	
0.193	7.80	do	do	
1.56	16.18	Brodie & Harvie, Bleury St..	do	
9.43	9.00	do	do	
2.95	9.90	Freeman	Hamilton, Ont.....	
5.23	5.90	do	do	
0.23	8.10	do	do	
8.69	8.87	do	do	
1.96	11.65	do	do	
0.309	4.67	Wm. Pennie.....	Toronto	
...	1.450	Steele Briggs.....	do	It consists of nitrate of soda, of which it contains 95 per cent.
0.174	0.100	Maroon Co.....	do	
6.56	7.25	do	do	
0.097	3.050	J. S. Pearce & Co	London.....	
2.39	2.275	John Tanton & Son.....	do	
5.50	3.275	do	do	
0.54	3.55	do	do	
0.348	6.350	John S. Pearce & Co.....	do	
0.328	5.150	do	do	

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and name of furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Total Nitrogen.	Nitrogen as Ammonia.	Phosphoric Acid.					
						Soluble.	Reverted.	Insoluble.	Total.		
1894.	<i>Analyst, F. T. Harrison, London, Ont.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
April 18.	"Guano," Steele, Toronto.....	6380	12976	2.00	2.43	.57	8.21	14.38	23.16		
do 18.	"Bone Dust," Steele, Toronto.....	6381	12977	3.05	3.70	.32	5.96	13.82	23.09		
do 18.	"Champion," Grant, Ingersoll.....	6382	12978	7.05	8.56	.83	4.04	7.99	12.86		
do 18.	"Ingersoll Fertilizer," Grant, Ingersoll.	6383	12979	7.40	8.99	.96	4.07	8.53	13.56		
do 18.	"Farmers' Pride," Freeman, Hamilton.	6384	12980	3.57	4.34	2.05	2.82	4.47	9.34		
do 18.	"Animal Fertilizer" do	6385	12981	4.66	5.66	2.17	6.28	2.55	11.00		
do 18.	"Bone Meal," Detroit.....	6386	12982	2.98	3.62	.38	4.35	21.62	26.35		
do 18.	"Superphosphate," Fertilizer Works, London.	6387	12983	.....	.....	7.16	2.31	7.29	16.76
do 18.	"Prolific Brand, Fertilizer Works, London.	6388	12984	2.04	2.48	3.84	1.41	3.71	8.96		
do 18.	"Guano," imported.....	6389	12985	2.92	3.55	2.30	5.12	15.61	23.03		
do 18.	"Fertilizer," Keith, Toronto.....	6390	12986	5.96	7.24	.39	1.82	.39	2.60		
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>										
do 12.	"Standard," Coe, New York.....	6732	6400	1.72	.....	7.38	2.30	2.75	12.43	
do 12.	"Grass and Grain," Coe, New York....	6733	6401	1.31	.....	7.48	3.57	2.92	13.97	
do 12.	"Superphosphate," Reid, St. John....	6734	6402	2.88	.....	1.65	4.55	7.75	13.95	
do 12.	"Bone Meal," Fertilizer Works.....	6735	6403	3.25	.....	0.31	9.70	14.30	24.31	
do 17.	"Royal Canadian," Nichols.....	6736	6404	4.65	.....	8.93	1.03	1.40	11.36	
do 17.	"Eureka Phosphate," Pidgeon.....	6737	6405	2.01	.....	2.88	3.30	2.47	8.65	
do 28.	"Pilgrim Brand, Reeves, Baltimore.....	6738	6406	1.29	.....	2.45	6.71	0.95	10.11	
do 23.	"Standard," Coe.....	6739	6407	1.86	.....	7.88	2.68	2.10	12.66	
do 28.	"Bradley's X L," Bradley, Boston.....	6740	6408	2.51	.....	8.73	1.82	1.73	12.28	
do 28.	"Imperial Superphosphate," Fertilizer Works, St. John, N.B.	6741	6409	1.69	.....	7.40	1.35	3.02	11.77	
do 28.	"Ceres," Jack and Bell, Halifax.....	6742	6470	2.21	.....	5.01	0.67	3.20	8.88	
do 28.	"Potato Manure," Pidgeon, N.S.....	6743	6471	2.70	.....	3.15	1.72	2.15	7.02	

FERTILIZERS—Tabulated Statement—*Concluded.*

Potash.	Moisture.	Vendor.	Residence.	Analyst's Observations.
P. C.	P. C.			
40	60	J. Pike.....	Woodstock, Ont....	
2 11	70	do	do	
	95	J. L. Grant & Co.....	Ingersoll.....	
	40	do	do	
2 47	2 10	John Tanton.....	London	
50	3 05	do	do	
	5 05	Pearce & Co.....	do	
	9 95	Canadian Chemical Manufac- turing Co.....	do	
2 22	4 60	do	do	
2 50	6 10	George Keith.....	Toronto	
2 2	10 65	do	do	
4 21		John McMulkin.....	St. John, N.B.....	Genuine.
1 67		do	do	do
1 02		J. Horncastle & Co.....	do	do
		de B. Carritte.....	do	do
5 71		S. & C. White & Co.....	Sussex	do
2 06		J. A. Campbell.....	do	do
2 82		D. Semple.....	East Florenceville..	do
1 67		Union Foundry Co.....	Woodstock, N.B....	do
		W. F. Dibblee.....	do	do
1 82		D. Hoegg	Fredericton, N.B. ..	do
2 37		Geo. Hatt & Son.....	do	do
		J. F. Vanbuskuk.....	do	do

APPENDIX L.—INSPECTION OF

Date of Collection.	Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF						
				Properties						
				Water.	Butter Fat.	Salt.	Curd.	Specific Gravity.	Moeling Point.	
1894.	<i>Analyst, M. Bowman, Hultfax, N.S.</i>			p. c.	p. c.	p. c.	p. c.			
July 11.	Yarmouth Creamery Co.	8034	14247	10.15	87.29	1.80	0.76			
do 11.	.....	8035	14248	8.08	82.96	7.46	1.50			
do 11.	J. D. Kelly, Yarmouth	8036	14249	10.13	84.53	3.78	1.56			
do 11.	Mrs. C. Melawson	8037	14250	13.08	79.39	7.53	1.09			
do 11.	.....	8038	14251	12.51	81.13	5.15	1.21			
do 11.	.....	8039	14252	12.50	79.95	6.03	1.52			
do 11.	.....	8040	14253	11.91	74.62	12.30	1.17			
do 11.	.....	8041	14254	8.82	86.17	3.77	1.24			
do 11.	.....	8042	14255	10.50	82.99	5.55	0.96			
do 11.	.....	8043	14256	11.08	81.43	6.17	1.32			
do 11.	.....	8044	14257	8.79	83.78	6.27	1.16			
do 11.	.....	8045	14258	8.09	87.56	3.06	1.29			
do 11.	.....	8046	14259	11.33	84.18	3.34	1.15			
do 11.	.....	8047	14260	15.69	76.70	6.42	1.19			
do 11.	.....	8048	14261	12.74	83.37	3.04	0.85			
do 11.	.....	8049	14262	11.28	81.06	6.65	1.01			
do 11.	.....	8050	14263	12.09	84.87	2.22	0.82			
	<i>Analyst, W. F. Best, St. John, N.B.</i>									
May 19.	J. W. Davidson, Market, St. John.	5797	6472	9.08	87.90	2.00	1.02			
do 19.	.....	5798	6473	10.58	84.50	4.12	0.80			
do 19.	N. Beatty, Wells, N.B.	5799	6474	4.50	90.00	4.24	1.26			
do 19.	E. Whittaker, Hampton, N.B.	5801	6475	10.16	87.64	1.24	0.94			
do 19.	S. Allison, Market, St. John.	5802	6476	10.88	83.48	4.32	1.32			
do 19.	S. B. Raymond, Springfield.	5803	6477	9.70	87.20	2.14	0.98			
do 25.	B. L. Moore, Moose Mills, N.B.	5804	6478	11.46	84.54	3.54	0.46			
do 25.	L. Maxwell, Old Ridge.	5805	6479	8.52	86.20	4.02	1.26			
do 25.	A. Polley, Bog Road.	5806	6480	11.60	76.10	11.00	1.30			
do 28.	Mrs. McDowell.	5807	6481	13.44	82.30	3.78	0.48			
do 28.	Mrs. Burns.	5808	6482	12.96	80.26	5.92	0.86			
do 28.	C. Maxwell, Bayside.	5809	6483	13.54	82.76	2.94	0.76			
	<i>Analyst, Dr. M. Fiset, Quebec.</i>									
do 24.	C. Langlois & Co., Montreal.	7697	13201	11.88	84.40	2.48	1.15			
do 24.	.....	7698	13202	10.56	86.22	2.42	0.83			
do 24.	.....	7699	13203	13.09	83.49	1.72	1.69			
do 24.	V. Rathier, St. Etienne.	7700	13204	12.29	83.41	3.25	1.07			
do 24.	.....	8201	13205	8.68	88.24	2.33	0.75			
do 24.	.....	8202	13206	14.38	83.01	1.69	0.95			
do 24.	.....	8203	13207	8.14	84.84	6.06	0.96			
do 24.	.....	8204	13208	11.94	81.66	5.51	0.88			
do 24.	P. Parent, St. Isidore.	8205	13209	11.14	85.66	1.93	1.27			
do 24.	.....	8206	13210	8.61	87.55	2.30	1.54			
do 24.	.....	8207	13211	12.28	83.93	2.37	1.41			

BUTTER—Tabulated Statement.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
of the Fat.					
Koettstorfer No.	Reichert No.	Iodine No.			
		p. c.			
			R. C. Parker	Yarmouth, N.S. . . .	Unadulterated.
			W. C. Wyman	do	do
			F. & C. Cooperative Co	do	do
			Geo. Taylor	Weymouth	Adulterated; contains excess of water.
			G. J. Hoyt	do	do do
			C. Burrill & Co.	do	do do
			D. O. Sproule	Digby, N.S.	do contains excess of salt.
			E. Bernan	do	Unadulterated.
			Turnbull & Welsh ..	do	do
			J. J. Richards	Halifax	do
			L. Doyle & Co.	do	do
			R. O'Neil	do	do
			J. P. Buckley	do	do
			Hutcheson & Power ..	do	Adulterated; contains excess of water.
			do	do	do
			Lang & Reynolds	do	Unadulterated.
			Shea & Richards	do	do
		</			

APPENDIX L.—INSPECTION OF

Date of Collection.	Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of							
				W ^t Water.	Butter Fat.	Salt.	Curl.	Properties		Specific Gravity.	Melting Point.
1894.	<i>Analyst, Dr. M. Fiset, Quebec—Con.</i>			p. c.	p. c.	p. c.	p. c.				
May 24..	J. Pageau, Tewkesbury, Que.....	8208	18212	15.19	81.12	2.57	1.11			8634	38.0
do 24..	.....	8209	18213	11.24	85.21	2.99	0.55			8637	39.0
do 24..	.....	8210	18214	7.72	88.15	2.90	1.23			8636	36.0
do 24..	.....	8211	18215	9.89	87.45	1.77	0.83			8640	37.5
do 24..	.....	8212	18216	10.86	85.85	2.39	0.91			8641	33.5
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>										
do 21..	Langlois & Co., Montreal.....	5572	13193	8.99	87.60	2.57	0.83			8635	
do 21..	W. Champagne do	5573	13194	8.42	86.14	2.90	2.54			8637	
do 21..	Langlois & Co. do	5574	13195	9.05	86.12	3.76	1.07			8638	
do 21..	Bell & Co. do	5575	13196	8.99	85.61	4.82	.58			8636	
do 21..	Langlois & Co. do	5576	13197	8.12	86.49	3.96	1.43			8637	
do 21..	McQueen & Co. do	5577	13198	6.66	85.52	6.91	.91			8634	
June 1..	J. Mulveny, Shipton, Quebec	5579	13217	9.61	85.50	4.10	.79			8635	
do 1..	J. Wheeler, Richmond do	5580	13218	11.24	83.82	3.73	1.21			8634	
do 1..	A. Lampros do do	5581	13219	15.04	73.32	10.40	1.24			8638	
do 1..	.....	5582	13220	10.84	80.71	4.36	4.03			8633	
do 1..	.....	5583	13221	14.07	82.55	2.06	1.32			8632	
do 1..	H. Porter, Brompton, Quebec	5584	13222	9.76	83.72	5.39	1.13			8634	
do 5..	H. Hibert, St. Cyprien.....	5585	13223	8.50	86.39	3.10	2.01			8637	
do 5..	.....	5586	13224	9.58	85.98	3.70	.74			8637	
do 5..	P. Dupuis, St. Luc.....	5587	13225	10.97	84.83	3.05	1.15			8636	
do 5..	.....	5588	13226	9.08	84.84	5.25	.83			8637	
do 5..	.....	5589	13227	8.97	82.00	6.99	2.04			8636	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
May 19..	.....	7264	12989	7.07	87.18	3.20	2.54			8635	
do 19..	.....	7265	12990	6.83	86.19	5.20	1.77			8634	
do 19..	.....	7266	12991	10.53	84.80	2.47	2.19			8634	
do 19..	.....	7267	12992	8.03	84.88	4.81	2.28			8636	
do 19..	.....	7268	12993	6.92	80.23	2.05	1.80			8733	
do 19..	.....	7269	12994	7.61	87.47	2.56	2.35			8634	
do 19..	.....	7270	12995	7.28	89.51	2.08	1.12			8633	
do 19..	.....	7271	12996	5.92	90.37	1.71	1.99			8634	
do 19..	.....	7272	12997	8.83	87.20	1.89	2.08			8634	
do 19..	.....	7273	12998	10.53	84.88	2.97	1.61			8636	
do 19..	.....	7274	12999	8.93	80.39	8.95	1.73			8635	
do 19..	.....	7275	13000	7.73	87.72	2.83	1.72			8637	

ADULTERATION OF FOOD.

BUTTER—Tabulated Statement—Continued.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
of the Fat.					
Koettstorfer No.	Reichert No.	Iodine No.			
		p. c.			
225	15.70	.....	G. Drolet.....	Quebec.....	Taste and smell fair; yellow colour; slightly acid; too much water.
222	16.05	.....	P. Rousell.....	do.....	Taste and smell fair; yellow colour; good.
226	13.95	.....	do.....	do.....	Taste and smell not good; rather pale; slightly acid; not very good.
225	15.30	.....	E. Turcotte.....	do.....	Rancid; pale colour; pure.
226	14.50	.....	S. Smith.....	do.....	Taste and smell not good; pale colour; acid reaction; pure.
.....	30.30	40.74	Jos. Dagenais.....	Montreal.....	Genuine, with slight excess of water.
.....	32.5	38.87	G. Malepart.....	do.....	do
.....	30.15	37.54	Geo. Neil.....	do.....	do
.....	30.15	37.15	J. U. Rivet.....	do.....	do
.....	32.2	39.96	D. Corbeill.....	do.....	do
.....	26	37.67	J. Deslaurier.....	do.....	do
.....	28.5	43.99	John Parks.....	Richmond.....	do
.....	32.8	34.67	D. Bédard.....	do.....	
.....	28.7	46.30	L. Gutras.....	do.....	Adulterated under Act; excess of salt and water and deficiency of butter fat.
.....	21.2	32.56	Bray Bros.....	Sherbrooke.....	Unadulterated, but contains excess of water.
.....	31.8	37.32	D. W. Levenson.....	do.....	do
.....	28.5	39.20	W. H. Fuller.....	do.....	do
.....	30.9	35.18	L. Moreau.....	St. Johns.....	do
.....	34.20	32.92	E. Courville.....	do.....	do
.....	.....	32.11	G. Dupuis.....	do.....	do
.....	31.51	39.51	P. Lagarde.....	Montreal.....	Genuine.
.....	28.5	36.14	J. Bruchise.....	do.....	do
.....	14.2	39.57	J. Hiscock.....	Kingston, Ont....	Genuine.
.....	14.7	34.79	J. Ridden & Co.....	do.....	do
.....	14.3	33.39	J. Crawford.....	do.....	do
.....	16.5	34.17	J. J. Behan.....	do.....	do
.....	13.8	36.91	W. McConkey.....	Brockville.....	do
.....	14.1	36.86	R. R. Dowsley.....	do.....	do
.....	14.6	37.91	T. Brown.....	do.....	do
.....	14.3	36.61	T. A. Wood.....	do.....	do
.....	13.1	32.97	J. H. Bradley.....	Prescott.....	do
.....	15.2	39.33	D. McDermott.....	do.....	do
.....	15.1	42.19	C. Whitney.....	do.....	Fair; contains salt in excess and give high iodine number.
.....	14.8	33.52	R. A. Scott.....	do.....	Genuine.

APPENDIX L.—INSPECTION OF

Date of Collection.	Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Results of					
				Water.	Butter Fat.	Salt.	Curd.	Properties	
								Specific Gravity.	Melting Point.
1894.	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>			p. c.	p. c.	p. c.	p. c.		
June 23	.....	8408	13801	8.80	87.72	1.60	1.88	.....	.....
do 23	.....	8409	13802	11.69	84.90	1.29	2.12	.....	.....
do 23	.....	8410	13803	9.96	84.91	3.33	1.80	.....	.....
do 23	.....	8411	13804	9.48	86.25	2.62	1.65	.....	.....
do 23	.....	8412	13805	10.34	83.13	4.43	2.10	.....	.....
do 23	.....	8413	13806	8.98	87.00	2.51	1.51	.....	.....
do 23	.....	8414	13807	6.88	79.30	6.88	2.71	.....	.....
do 23	.....	8415	13808	11.52	82.68	3.92	1.88	.....	.....
do 22	.....	8416	13809	9.80	86.80	1.71	1.69	.....	.....
do 23	.....	8417	13810	8.50	87.10	2.17	2.23	.....	.....
do 23	.....	8418	13811	11.41	85.46	1.46	1.67	.....	.....
do 23	.....	8419	13812	9.74	84.89	3.94	1.43	.....	.....
do 23	.....	8420	13813	14.03	82.72	2.02	1.23	.....	.....
do 23	.....	8421	13814	12.56	83.90	1.25	2.29	.....	.....
do 23	.....	8422	13815	11.57	84.53	2.33	1.47	.....	.....
	<i>Analyst, F. T. Harrison, London Ont.</i>								
June 23	.....	6391	14062	9.86	82.76	6.48	.90	.8686	.....
do 23	.....	6392	14063	9.85	84.50	4.46	1.19	.8686	.....
do 23	.....	6393	14064	10.98	85.16	2.79	1.07	.8675	.....
do 23	J. Broderick, farmer.....	6394	14065	12.80	83.93	2.58	.69	.8688	.....
do 23	G. Overholt d.....	6395	14066	8.20	88.69	2.08	1.03	.8690	.....
do 23	.....	6396	14067	10.92	84.87	3.83	.38	.8679	.....
do 23	.....	6397	14072	15.48	80.00	3.64	.88	.8675	.....
do 23	.....	6398	14073	11.28	82.42	5.26	1.04	.8679	.....
do 23	T. B. Adams, Harrow, Ont.....	6399	14074	11.31	83.90	4.09	.70	.8678	.....
do 23	E. Zeller.....	6400	14075	8.66	84.03	6.48	.83	.8683	.....
do 23	W. Borrowman, Anderson, Ont.....	6401	14076	13.70	75.50	9.51	1.28	.8680	.....
do 23	.....	6402	14077	15.87	81.01	2.07	1.05	.8672	.....
do 23	Mrs. Brazill, Belle River, Ont.....	6403	14078	16.12	75.64	7.33	.91	.8684	.....
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>								
June 4	Mrs. Platt, Letellier, Man.....	6744	14510	9.92	83.77	6.04	1.17	.....	.....
do 4	Mrs. McCarthy, Emerson.....	6745	14511	14.68	81.36	2.36	1.60	.....	.....
do 4	Frany & Harder, Silverfield.....	6746	14512	9.81	86.73	2.32	1.14	.....	.....
do 4	.....	6747	14513	10.69	81.53	6.11	1.67	.....	.....
do 4	Mrs. R. Coates, Silver Plains.....	6748	14514	12.70	80.78	5.22	1.30	.....	.....
do 4	Mrs. T. Best, Morris.....	6749	14515	15.07	81.27	2.14	1.52	.....	.....
do 4	.....	6750	14516	8.60	85.83	4.19	1.38	.....	.....
do 4	.....	6751	14517	11.73	84.95	2.07	1.25	.....	.....
do 4	Sutherland, Winnipeg.....	6752	14518	8.52	87.82	2.18	1.48	.....	.....
do 4	Mrs. Cook, Headingby.....	6753	14519	11.02	85.18	2.40	1.40	.....	.....
do 4	S. Corbett, Springfield.....	6754	14520	10.79	85.44	2.37	1.40	.....	.....
do 4	.....	6755	14521	9.90	87.78	0.89	1.43	.....	.....

BUTTER—Tabulated Statement—Concluded.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
of the Fat.					
Kœstner No.	Reichert No.	Iodine No.			
		p. c.			
.....	3·34	40·8	P. J. Haffey.....	Toronto.....	Adulterated with foreign fat.
.....	4·66	36·5	M. Mulligan.....	do.....	Doubtful.
.....	4·50	38·9	W. M. Thompson...	do.....	do
.....	5·76	34·0	J. Nelson.....	do.....	Genuine.
.....	6·66	34·9	Kelly Bros.....	do.....	do
.....	4·98	35·2	W. Forster.....	do.....	do
.....	2·97	38·2	W. H. Wing.....	do.....	Adulterated with foreign fat.
.....	5·77	33·3	J. Taylor.....	do.....	Genuine.
.....	6·18	34·7	W. Forster.....	do.....	do
.....	5·91	38·6	Graydon's Grocery.	do.....	do
.....	6·35	26·3	P. Macdonald.....	do.....	do
.....	5·99	41·5	J. Carson.....	do.....	do
.....	5·79	35·8	W. Fry & Co.....	do.....	do
.....	5·89	35·2	Brown & Maxwell...	do.....	do
.....	4·60	37·7	Kelly Bros.....	do.....	Doubtful.
2·44	16·56	29·05	L. K. Binkley.....	Niagara Falls....	
2·43	14·79	32·66	Wm. Spence.....	do.....	
2·44	13·69	28·73	A. Buckley.....	do.....	
2·42	15·37	40·08	Merrinan Bros.....	St. Catharines...	
2·39	15·55	29·93	J. M. Butler.....	do.....	
2·46	14·36	36·59	R. T. Hill.....	do.....	
2·46	15·12	41·63	J. Kennedy.....	Sarnia.....	
2·45	15·33	34·09	R. Kennedy.....	do.....	
2·43	14·63	39·55	F. Hutton.....	Windsor.....	
2·54	12·41	41·59	F. H. Mann.....	do.....	
2·48	15·50	41·84	C. R. Dougall.....	do.....	Adulterated by addition of excessive amount
2·44	14·83	36·86	W. J. Cherney.....	do.....	[of salt and water.
2·45	14·53	39·45	C. A. Edsell.....	do.....	
.....	15·97	29·80	McGirr & Hinton...	Emerson, Man....	Genuine.
.....	15·66	36·48	McLean & McBean..	do.....	do
.....	15·78	34·14	E. Prineer & Co...	Gretna.....	do
.....	15·09	36·20	M. Woodenger.....	do.....	do
.....	15·92	34·95	C. J. Kircher.....	Morris.....	do
.....	15·84	35·60	Laurie Bros.....	do.....	do
.....	14·19	39·42	Schultz.....	Morden.....	do
.....	14·60	41·96	T. M. Tobias.....	do.....	do
.....	14·17	39·26	S. Ling.....	Winnipeg.....	do
.....	12·20	41·81	Hodges & Co.....	do.....	do
.....	15·37	38·06	John Dyke.....	do.....	do
.....	15·75	35·55	A. Gibson.....	do.....	do

APPENDIX L.—INSPECTION OF

Date of Collection.	Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Results of					
				Properties					
				Water.	Butter Fat.	Salt.	Curd.	Specific Gravity.	Melting Point.
1894.	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>			p. c.	p. c.	p. c.	p. c.		
June 23.		8408	13801	8.80	87.72	1.60	1.88		
do 23.		8409	13802	11.69	84.90	1.29	2.12		
do 23.		8410	13803	9.96	84.91	3.33	1.80		
do 23.		8411	13804	9.48	86.25	2.62	1.65		
do 23.		8412	13805	10.34	83.13	4.43	2.10		
do 23.		8413	13806	8.98	87.00	2.51	1.51		
do 23.		8414	13807	6.88	79.30	6.88	2.71		
do 23.		8415	13808	11.52	82.68	3.92	1.88		
do 22.		8416	13809	9.80	86.80	1.71	1.69		
do 23.		8417	13810	8.50	87.10	2.17	2.23		
do 23.		8418	13811	11.41	85.46	1.46	1.67		
do 23.		8419	13812	9.74	84.89	3.04	1.43		
do 23.		8420	13813	14.03	82.72	2.02	1.23		
do 23.		8421	13814	12.56	83.90	1.25	2.29		
do 23.		8422	13815	11.57	84.53	2.33	1.47		
	<i>Analyst, F. T. Harrison, London Ont.</i>								
June 23.		6391	14062	9.86	82.76	6.48	.90	8686	
do 23.		6392	14063	9.85	84.50	4.46	1.19	8686	
do 23.		6393	14064	10.98	85.16	2.79	1.07	8675	
do 23.	J. Broderick, farmer.	6394	14065	12.80	83.93	2.58	.69	8688	
do 23.	G. Overholt d.	6395	14066	8.20	88.69	2.08	1.03	8690	
do 23.		6396	14067	10.92	84.87	3.83	.38	8679	
do 23.		6397	14072	15.48	80.00	3.64	.88	8675	
do 23.		6398	14073	11.28	82.42	5.26	1.04	8679	
do 23.	T. B. Adams, Harrow, Ont.	6399	14074	11.31	83.90	4.09	.70	8678	
do 23.	E. Zeller	6400	14075	8.66	84.03	6.48	.83	8683	
do 23.	W. Borrowman, Anderson, Ont.	6401	14076	13.70	75.50	9.51	1.28	8680	
do 23.		6402	14077	15.87	81.01	2.07	1.05	8672	
do 23.	Mrs. Brazill, Belle River, Ont.	6403	14078	16.12	75.64	7.33	.91	8684	
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>								
June 4.	Mrs. Platt, Letellier, Man.	6744	14510	9.92	83.77	6.04	1.17		
do 4.	Mrs. McCarthy, Emerson.	6745	14511	14.68	81.36	2.36	1.60		
do 4.	Frany & Harder, Silverfield.	6746	14512	9.81	86.73	2.32	1.14		
do 4.		6747	14513	10.69	81.53	6.11	1.67		
do 4.	Mrs. R. Coates, Silver Plains.	6748	14514	12.70	80.78	5.22	1.30		
do 4.	Mrs. T. Best, Morris.	6749	14515	15.07	81.27	2.14	1.52		
do 4.		6750	14516	8.60	85.83	4.19	1.38		
do 4.		6751	14517	11.73	84.95	2.07	1.25		
do 4.	Sutherland, Winnipeg.	6752	14518	8.52	87.82	2.08	1.48		
do 4.	Mrs. Cook, Headingby.	6753	14519	11.02	85.18	2.40	1.40		
do 4.	S. Corbett, Springfield.	6754	14520	10.79	85.44	2.37	1.40		
do 4.		6755	14521	9.90	87.78	0.89	1.43		

BUTTER—Tabulated Statement—Concluded.

ANALYSIS.			Vendor.	Residence.	Analyst's Observations.
of the Fat.					
Koettstorfer No.	Reichert No.	Iodine No.			
		p. c.			
.....	3·34	40·8	P. J. Haffey.....	Toronto.....	Adulterated with foreign fat.
.....	4·66	36·5	M. Mulligan.....	do.....	Doubtful.
.....	4·50	38·9	W. M. Thompson...	do.....	do
.....	5·76	34·0	J. Nelson.....	do.....	Genuine.
.....	6·66	34·9	Kelly Bros.....	do.....	do
.....	4·98	35·2	W. Forster.....	do.....	do
.....	2·97	38·2	W. H. Wing.....	do.....	Adulterated with foreign fat.
.....	5·77	33·3	J. Taylor.....	do.....	Genuine.
.....	6·18	34·7	W. Forster.....	do.....	do
.....	5·91	38·6	Graydon's Grocery.	do.....	do
.....	6·35	26·5	P. Macdonald.....	do.....	do
.....	5·99	41·5	J. Carson.....	do.....	do
.....	5·79	35·8	W. Fry & Co.....	do.....	do
.....	5·89	35·2	Brown & Maxwell...	do.....	do
.....	4·60	37·7	Kelly Bros.....	do.....	Doubtful.
2·44	16·56	29·05	L. K. Binkley.....	Niagara Falls.....	
2·43	14·79	32·66	Wm. Spence.....	do.....	
2·44	13·69	28·73	A. Buckley.....	do.....	
2·42	15·37	40·08	Merrinan Bros.....	St. Catherines.....	
2·39	15·55	29·93	J. M. Butler.....	do.....	
2·46	14·36	36·59	R. T. Hill.....	do.....	
2·46	15·12	41·63	J. Kennedy.....	Sarnia.....	
2·45	15·33	34·09	R. Kennedy.....	do.....	
2·43	14·63	39·55	F. Hutton.....	Windsor.....	
2·54	12·41	41·59	F. H. Mann.....	do.....	
2·48	15·50	41·84	C. R. Dougall.....	do.....	Adulterated by addition of excessive amount
2·44	14·83	36·86	W. J. Cherney.....	do.....	[of salt and water.
2·45	14·53	39·45	C. A. Edsell.....	do.....	
.....	15·97	29·80	McGirr & Hinton...	Emerson, Man....	Genuine.
.....	15·66	36·48	McLean & McBean..	do.....	do
.....	15·78	34·14	E. Prineer & Co...	Gretna.....	do
.....	15·09	36·20	M. Woodenger.....	do.....	do
.....	15·92	34·95	C. J. Kircher.....	Morris.....	do
.....	15·84	35·60	Laurie Bros.....	do.....	do
.....	14·19	39·42	Schultz.....	Morden.....	do
.....	14·60	41·96	T. M. Tobias.....	do.....	do
.....	14·17	39·26	S. Ling.....	Winnipeg.....	do
.....	12·20	41·81	Hodges & Co.....	do.....	do
.....	15·37	38·06	John Dyke.....	do.....	do
.....	15·75	35·55	A. Gibson.....	do.....	do

APPENDIX M.

BULLETIN No. 37.—FERTILIZERS—1894.

E. MIALL, Esq.,

Commissioner of Inland Revenue.

SIR,—I have to submit herewith a statement of the results obtained in this laboratory in analysing the samples of Fertilizers which, in accordance with the requirements of the Fertilizers Act, have been sent to the department by their manufacturers or vendors as representing the artificial manures they propose to offer for sale in the Dominion during the present year. I subjoin a few remarks and explanations, some of which have been given in former reports, in order to save the necessity of referring to the latter, and for the purpose of making the statement more easily understood.

The number of the different brands of fertilizers analysed in 1893 was 82; this year it is reduced to 60, owing chiefly to some American manufacturers having failed to send in samples. In former statements a column was given, for the information of the public, showing the cash selling price per ton. There has always been difficulty in obtaining this information from the dealers, and this year only two of them gave the necessary figures. On this account, and because the Act does not require such publication, the column in question has been left out of the present table. On the other hand, because the Act prescribes it, the relative value of each fertilizer is given, and the same system of calculating this, which was adopted in former reports, has been continued. No change has been made in the values of the fertilizing constituents, and it thus becomes possible to ascertain from year to year whether any change has taken place in the value of any particular grade. The rates at which the fertilizing constituents have been estimated, and which correspond roughly to their values in wholesale (Canadian) markets, are as follows:—

	Cts. per Lb.
Nitrogen in ammonia salts or nitrates	14
Organic nitrogen in ground bone fish blood or tankage	14
Phosphoric acid, soluble in water	7
do soluble in ammonium citrate	6½
do insoluble in ground bone and tankage	6
do insoluble in Thomas Phosphate powder	2½
do insoluble in ground rock phosphate	2
Potash, contained in potashes or pearl ash	7
do in wood ashes	6
do in high grade potash salts	5½
do in kainite	3½

Since it is impossible in analysis to distinguish between insoluble phosphoric acid from apatite or rock phosphate and that from bone, the declaration of the manufacturer as regards the materials used is accepted and the calculation based upon it. This declaration also affects the percentage stated in the column headed "Phosphoric acid available," the insoluble phosphoric acid from apatite not being reckoned as "available." With reference to the column in which the *relative* values are stated it is necessary to remark that these figures afford no indication of the prices at which the goods ought to be sold to the consumer, because, among other reasons, no regard whatever has been paid to the cost of manufacturing or mixing. The headings of the other columns in the table do not require further explanation.

In a former report (Bulletin No. 22, 1891) I made some reference to the manner in which the cost of fertilizers is increased by the admixture of nitrogenous ingredients, and pointed out that careful farmers might save this cost by properly caring for the stock of nitrogen on their farms, and that this might even be increased by cultivating those crops which have the power of appropriating the nitrogen of the atmosphere. Nevertheless,

the fertilizer manufacturers still seem to be under the necessity of supplying this element in considerable quantity in their goods, and of charging for it. In the case of the mixed fertilizers mentioned in the statement, this extra charge varies from \$8 to \$14 per ton, which the farmer must pay if he purchases, and which he can readily save in his own stables or produce upon his own farm.

It may safely be assumed that 50 per cent of the nitrogen contained in barnyard manure returns unutilized to the atmosphere or is otherwise lost by careless treatment. Supposing that an average quantity of 36,000 pounds is produced annually by each animal, and that it contains 0·4 per cent of nitrogen, it follows that a loss of 72 pounds of nitrogen worth \$10·08 takes place for each head of cattle. This loss can be prevented by daily strewing the stables with two pounds ground plaster for each head, and allowing it to mix and be removed with the manure. By doing this the farmer would be relieved from the necessity of purchasing the nitrogen of artificial fertilizers.

Not only can the farmer thus save almost the whole of the nitrogen contained in the fodder fed to his cattle, but he can actually increase the stock of it stored away in his fields, agricultural products and manure heaps by a judicious course of crop rotation. For more than a century agricultural chemists have discussed the question as to whether free atmospheric nitrogen can be assimilated by plants, but it may now be regarded as perfectly settled in the affirmative, if regard is had only to the plants of the order leguminosæ, such as beans, peas, lentils, vetches, clovers, alfalfa, serradella, &c. Even the great English agriculturists, Sir J. B. Lawes and Sir Henry Gilbert, who had previously been of an opposite opinion, have now admitted that this appropriation of nitrogen has been completely proved. This acknowledgment was made by Sir Henry Gilbert at a great meeting of agricultural chemists held at Halle, in Germany, in September, 1891. Thus, modern research has confirmed not only modern agricultural practice, but also the experience of antiquity, for W. Strecker has pointed out a passage in Pliny, which says: "Lupines require so little manure that they in fact replace it; vetches make the land more fertile. Corn should be sown where previously lupines or vetches have stood, because these enrich the land."

It is not, however, to be supposed that this utilization of atmospheric nitrogen by leguminous plants can take place upon very poor soils or upon those destitute of the inorganic constituents which they require. The latter must in such cases be supplied in the shape of potash with some phosphoric acid, as was done with great success by Schultz of Lupitz (see Bulletin No. 22, p. 12). It is somewhat remarkable that among the special fertilizers offered for sale this year, there are none intended more particularly for leguminous plants. A mixture of this sort might be made up very cheaply from kainite and plain superphosphate, and, in my opinion, would prove very advantageous to our farmers in cultivating beans, peas, clovers, &c., on impoverished soils.

In such cases there is, according to the most recent investigations, no necessity for supplying nitrogen in the fertilizer. The atmosphere stands ready to furnish the farmer gratis with all the *organic* constituents which his crops require, provided that he will exercise skill and intelligence in appropriating nitrogen, retaining it on his farm, and utilizing it in a proper rotation of crops. If he does this, all that is necessary for him to provide, in order to replace the losses which his farm sustains from the sale of stock or produce, are the inorganic or mineral constituents of these, and especially the phosphoric acid and potash.

The present report has been prepared for submission to you with as little loss of time as possible. I beg to recommend its immediate publication, so that it may be in the hands both of manufacturers and farmers before the latter make their spring purchases of fertilizers.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

5th March, 1894.

STATEMENT of the Results of examining 60 Samples

No. of Sample.	Name of Manufacturer.	By whom sent.	From what materials produced.	Name or Brand of Fertilisers.
407	Clark's Cove Fertilizer Co.	C. O. Dewey, agent, Boston, Mass.	.....	King Philip guano for potatoes Guaranteed..... Found.....
408	H. & E. Albert, London, Eng.	The Steele, Briggs, Marcon Seed Co., Toronto.	.....	Thomas Phosphate Powder.. Guaranteed..... Found.....
409	Pacific Guano Co., Boston, Mass.	Geo. Hatt & Sons, Fredericton, N.B.	.....	Soluble Pacific Guano..... Guaranteed..... Found.....
410	Jas. L. Grant & Co., Ingersoll, Ont.	Jas. L. Grant & Co., Ingersoll, Ont.	Blood, tankage and bone from the hog.	Ingersoll Fertilizer..... Guaranteed..... Found.....
411	do	do	do with certain proportions of potash salts.	Champion Fertilizer..... Guaranteed..... Found.....
412	The Standard Fertilizer and Chemical Co., Smith's Falls, Ont.	R. J. Brodie, manager.	Apatite, bone char and sulphuric acid.	Superphosphate of Lime.... Guaranteed..... Found.....
413	do	do	Apatite, sulphuric acid, bone char, bone meal, ammonia, potash and magnesia salts and nitrate of soda.	Special Fertilizer..... Guaranteed..... Found.....
414	do	do	do	No. 1 Fertilizer..... Guaranteed..... Found.....
415	do	do	do	Fruit Tree Fertilizer..... Guaranteed..... Found.....
416	do	do	do	Standard Fertilizer..... Guaranteed..... Found.....
417	do	do	Dried blood tankage, bone, phosphate plaster and potash salts.	XXX Fertilizer..... Guaranteed..... Found.....
418	do	do	Pure ground bone.	Bone Meal..... Guaranteed..... Found.....
419	do	do	.....	Nitrate of Soda..... Guaranteed..... Found.....
420	The Nichols Chemical Co., Capelton, P.Q.	Manufacturers.....	Canadian apatite dissolved in sulphuric acid, sulphate of ammonia and muriate of potash.	No. 1 Superphosphate..... Guaranteed..... Found.....
421	do	do	do	Capelton Superphosphate.. Guaranteed..... Found.....
422	do	do	do	Reliance..... Guaranteed..... Found.....
423	do	do	do	Victor..... Guaranteed..... Found.....
424	do	do	do	Royal Canadian..... Guaranteed..... Found.....

of Commercial Fertilizers registered in 1894.

No. of Sample.	RESULTS OF ANALYSIS.									Relative value per ton of 2,000 lbs.
	Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	
	Total including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.			
	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	¢ cts.
407		1½ to 2½	5 to 7	1½ to 2	1½ to 2	8 to 11	6½ to 9	3 to 4		
	3·47	4·21	6·23	2·40	2·24	10·87	8·63	6·48	8·45	29 26
408										
	1·89	2·30	0·0	8·57	7·80	16·37			0·25	20 33
409		2·75 to 3·50	7 to 9	1½ to 3	2 to 4	10½ to 16		2 to 3½	15 to 18·75	
	3·95	4·79	5·88	4·61	1·08	11·57		1·68	0·50	27 65
410										
	6·68	9·00				3·90			6·80	
	7·97	9·66	Trace.	5·95	8·76	14·71	14·71		8·05	40 57
411										
	6·68	9·00				3·90		5·00	6·80	
	7·68	9·33	Trace.	5·11	7·36	12·47	12·47	3·15	7·45	39 28
412										
	1·84	2·23	11·64	2·12	5·56	14 to 16	12 to 14			
						19·32	13·76		5·95	26 43
413		3½ to 4½				10 to 12	8 to 10	6 to 9		
	3·33	4·04	8·76	1·05	3·62	13·43	9·81	8·05	4·45	34 86
414										
	2·41	1½ to 2½				12 to 14	9 to 11	1 to 1½		
		2·93	10·68	1·47	5·12	17·27	12·15	1·95	5·40	27 61
415										
	2·74	2 to 3				10 to 12	8 to 10	8 to 10		
		3·33	8·64	1·40	3·84	13·88	10·04	9·81	4·30	33 53
416		2½ to 3½				11 to 13	9 to 11	2 to 2½		
	2·78	3·37	9·72	1·67	4·60	15·99	11·39	2·82	5·01	28 36
417		3·00					5	2		
	4·53	5·50	3·65	0·83	4·28	8·76	4·48	2·45	7·55	26 71
418		4½				23½				
	5·44	6·61	0·96	6·40	13·24	20·60	20·60		5·30	40 88
419										
	15 to 16									
	14·49	17·60							0·20	38 57
420										
			10·87	2·24	4·16	17·27	11 to 14		12·00	19 79
			4·60	4·54	3·01	12·15	8 to 10			
							9·14		11·75	13 54
422		2 to 3						2 to 3		
	2·14	2·60	2·68	4·80	2·56	10·04	6 to 7	2·55	12·70	19 68
423										
	2·19	2 to 3					7 to 9	3 to 4		
		2·66	7·36	1·28	3·32	11·96	8·64	3·57	10·50	23 17
424		4 to 5					9 to 11	5 to 6		
	3·48	4·22	7·80	1·79	2·24	11·83	9 59	5·33	9 50	29 51

STATEMENT of the results of Examining 60 Samples

No. of Sample.	Name of Manufacturer.	By whom sent.	From what materials produced.	Name or Brand of Fertilizer.
425	The Nichols Chemical Co., Capelton, P.Q.	Manufacturers	Bones	Bone Phosphate Guaranteed..... Found.....
426	W. Davies Co., Limited, 130 King street west, Toronto.	do	Blood, bones and tankage.	Compound Fertilizers. Guaranteed..... Found.....
427	The Pidgeon Fertilizer Co., Windsor, N.S.	do	Bones, bone char, sulphuric acid, nitrate of soda, blood and potash salts.	Eureka Phosphate..... Guaranteed..... Found.....
428	do	do	do	Eureka Potato Manure..... Guaranteed..... Found.....
429	do	do	Bones	Ground Bone..... Guaranteed..... Found.....
430	The Canadian Chemical Mfg. Co., London, Ont.	do	Calcium superphosphate from Canadian apatite and sulphuric acid, sulphate of ammonia, sulphate of potassium and sulphate of sodium.	Superphosphate Fer. No. 1 Guaranteed..... Found.....
431	do	do	do	Prolific Brand Complete Fertilizer. Guaranteed..... Found.....
432	do	do	do	Challenge Brand High Grade Complete Fertilizer. Guaranteed..... Found.....
433	Thos. Reid, St. John, N.B.	do		Superphosphate..... Guaranteed..... Found.....
434	G. C. Miller, Middleton, N.S.	do	Ground bone, dissolved bone, nitrate of soda and nitrate of potash.	Miller's Complete Bone Fertilizer. Guaranteed..... Found.....
435	do	do	Fine bone, dissolved bone black, nitrate of soda and muriate of potash.	Miller's Special Bone Fertilizer for Fruit and Potatoes. Guaranteed..... Found.....
436	do	do	Dissolved bone, dissolved bone black, nitrate of soda and sulphate of potash.	Miller's Special Potato Fertilizer. Guaranteed..... Found.....
437	Henry Salter, Hantsport, Hants County, N.S.	do	Bone meal, sulphuric acid, potash.	Excelsior Orchard Brand..... Guaranteed..... Found.....
438	do	do	Nitrate of soda, sulphate of ammonia, hardwood ashes and ground gypsum.	Excelsior Potato Fertilizer. Guaranteed..... Found.....
439	S. Archibald & Sons, Truro, N.S.	do	Bones	Archibald's Ground Bone..... Guaranteed..... Found.....

of Commercial Fertilizers registered in 1894—Continued.

No. of Sample.	RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs.
	Nitrogen.		Phosphoric Acid.					Potash.	Moisture.		
	Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	¢ cts.		
425							15 to 17				
			14 07	0 32			14 39		17 00	20 15	
426	7 16	8 70				8 00			9 60		
	7 04	8 55				9 16	9 16	0 37	9 07	32 01	
427		3 to 4	6 to 8	10 to 12				2½ to 3			
	2 56	3 11	3 52	1 60	2 24	7 36	7 36	1 24	15 90	18 17	
428		4 to 5					5 to 6	6 to 8			
	3 21	3 90	2 56	1 02	2 30	5 88	5 88	4 11	12 40	20 98	
429		3 05 to 4				23½ to 24		01 to 02			
	3 98	4 83		7 68	16 44	24 12	24 12		9 65	40 79	
430							11 to 13				
			8 12	1 80	6 20	16 12	9 92		14 85	16 19	
431											
		2 00					6 to 7	2 to 3			
	2 04	2 48	4 48	1 60	3 52	9 60	6 08	1 87	6 65	17 43	
432		2 to 3					7 to 9	3 to 4			
	2 59	3 14	4 92	1 47	3 84	10 23	6 39	3 22	7 45	20 97	
433		5 95	0 39	2 96	10 15	13 50					
	2 91	3 55	0 16	4 73	7 55	12 44	12 44	1 39	24 15	25 04	
434		3½ to 4½				19 25 to 21		2½ to 3			
	3 29	4 00	0 45	4 67	14 07	19 19	19 19	1 74	7 10	34 62	
435											
		3 to 4				16 25 to 17		6 to 8			
	2 85	3 47	3 65	3 70	8 96	16 31	16 31	3 96	10 00	32 81	
436		4 to 5				9 to 11	8 to 10	6½ to 8			
	2 51	3 05	7 99			7 99	7 99	5 79	17 40	22 30	
437											
	1 41	1 71	Trace.	3 04	1 92	4 96	4 96	5 83	10 25	18 32	
438											
	0 71	0 86	2 40	1 12	0 16	3 68	3 68	3 18	10 60	10 34	
439											
	3 69	4 48		6 08	12 79	18 87	18 87		8 90	33 58	

STATEMENT of the results of examining 60 Samples

No. of Sample.	Name of Manufacturer.	By whom sent.	From what materials produced.	Name or Brand of Fertilizer.
440	S. Archibald & Sons, Truro, N.S.	Manufacturers	Bone char, nitrate of soda, potash, ashes and plaster.	Archibald's Potato Phosphate Guaranteed
441	do ..	do	do ..	Found .. Archibald's General Fertilizer. Guaranteed
442	F. Rowlin, Hamilton, Ont.	do	Bone, blood, meat, gypsum and potash.	Rowlin's Complete Fertilizer Guaranteed ..
443	do ..	do .....	.....	Found .. Bone Meal. Guaranteed
445	do ..	do	do ..	Found .. Potato Manure. Guaranteed
447	W. A. Freeman, Hamilton, Ont.	do .....	.....	Found .. Freeman's Pure Bone Meal. Guaranteed
448	do ..	do	Dried blood, bone, nitrate of soda, sulphuric acid, sulphates of potash and ammonia.	Found .. Freeman's Dissolved Bone. Guaranteed
449	do ..	do	do ..	Found .. Freeman's Sure Growth. Guaranteed
450	do ..	do	do ..	Found .. Freeman's Park and Lawn Dressing. Guaranteed
451	do ..	do	do ..	Found .. Freeman's Potato Manure. Guaranteed
452	do ..	do	do ..	Found .. Freeman's Bone and Potash Guaranteed
453	do ..	do	do ..	Found .. Freeman's Celery and Early Vegetable. Guaranteed
454	do ..	do	do ..	Found .. Freeman's Non-acid Fertilizer. Guaranteed
455	do ..	do	do ..	Found .. Freeman's Grain and Grass Manure. Guaranteed
456	.....	The Steele, Briggs, Marcon Seed Co., Toronto, Ont.	.....	Found .. Nitrate of Soda. Guaranteed
457	.....	do ..	Bone black, sulphuric acid, sulphate of ammonia, sulphate of potash.	Found .. Lawn Fertilizer. Guaranteed
458	.....	do ..	do ..	Found .. Standard Plant Food Guaranteed
				Found ..

of Commercial Fertilizers registered in 1894—*Continued.*

No. of Sample.	RESULTS OF ANALYSIS.									Relative value per ton of 2,000 lbs.
	Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	
	Total including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.			
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.			
440	2.19	2.66	0.77	1.92	2.24	4.93	4.93	5.67	20.40	18 35
441	1.76	2.14	1.41	1.66	2.05	5.12	5.12	4.21	21.30	15 94
442	4.57	6 to 7 5.55	Traces.	2.72	2.88	10 to 11 5.60	5.60	4 to 5 5.99	7.75	25 29
443	2.98	2½ 3.62	Traces.	8.15	12.48	28.30 20.63	20.63	0.12	9.45	40 84
445	3.98	4 to 5 4.83	Traces.	2.43	2.88	8 to 10 5.31	5.31	5 to 7 9.52	6.85	28 76
447	5.24	3 to 5 6.37	0.08	6.72	16.71	23 to 25 23.51	23.51		7.60	43 57
448	4.05	3 to 4 4.91	5.44	5.29	4.79	18 to 20 15.52	15.52		2.75	31 59
449	4.12	3½ to 5 5.01	5.99	3.93	1.92	8 to 10 11.84	11.84	3 to 4 5.18	2.25	32 79
450	4.68	2½ to 4 5.69	4.64	2.08	0.48	8 to 10 7.20	7.20	2 to 3½ 3.57	12.05	26 62
451	3.50	3 to 4 4.25	5.60	3.36	1.60	8 to 10 10.56	10.56	5 to 7 8.69	4.55	33 05
452	2.46	2 to 3 2.99	3.92	2.08	3.28	9 to 10 9.28	9.28	6 to 8 16.18	1.55	36 01
453	6.56	6 to 8 7.97	5.76	0.57	0.79	9 to 10 7.12	7.12	6 to 8 10.18	1.55	42 19
454	4.92	5 to 6 5.98	1.12	3.52	9.76	12 to 14 14.40	14.40	3 to 4 0.99	3.80	32 68
455	2.26	2 to 3 2.75	4.32	2.64	0.96	9 to 11 7.92	7.92	1 to 2 4.95	2.30	22 16
457	15.12	18.36							0.15	42 34
458	2.17	2.64	1.28	4.80	2.56	8.64	8.64	1.89	15.40	17 23
459	3.49	4.23	1.92	4.16	2.40	8.48	8.48	3.32	7.70	22 23

STATEMENT of the results of Examining 60 Samples

No. of sample.	Name of Manufacturer.	By whom sent.	From what materials produced.	Name or Brand of Fertilizer.
459	The Nova Scotia Fertilizer Co., Halifax, N.S.	Manufacturers	Bone, ammoniates, potash and sulphuric acid.	Potato Phosphates..... Guaranteed..... Found
460	do ..	do	do ..	Strawberry Phosphate..... Guaranteed
461	do ..	do	do ..	Found
462	Jackson Johnson, Warkworth, Ont.	do	Bone and nitrate of soda.	Apple Tree Phosphate..... Guaranteed..... Found
463	do ..	do	do ..	Johnson's Canadian Bone Meal No. 5, for Lawns and Flowers Guaranteed..... Found
466	The Nichols Chemical Co., Capelton, Que.	do .....	.....	Johnson's Canadian Bone Meal No. 7. Guaranteed
467	Bradley Fertilizer Co., Boston, Mass.	do	Bone, bone black, phosphatic guano, dried blood, meat and fish, sulphate of ammonia, nitrate of soda, sulphate of potash and sulphuric acid.	Special High Grade Superphosphate. Guaranteed..... Found
468	do ..	do .....	.....	Bradley's XL Superphosphate. Guaranteed ..
469	Nova Scotia Fertilizer Co., Halifax, N.S.	do	Bone, ammoniates, potash, sulphuric acid.	Found
470	W. P. Churchill, Brooklyn, Yarmouth Co., N.S.	do .....	.....	BD Sea-fowl Guano..... Guaranteed..... Found
				Ceres Superphosphate..... Guaranteed..... Found
				Ground Bone..... Guaranteed..... Found

of Commercial Fertilizers registered in 1894—*Concluded.*

No. of Sample.	RESULTS OF ANALYSIS.									Relative value per ton of 2,000 lbs.
	Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	
	Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total available.			
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.	
459		3.71 to 4.24						4.70 to 5.21		
	2.89	3.52	3.20	0.82	3.97	7.99	7.99	4.81	17.45	23.45
460		2.02 to 2.65						6.50 to 8.02		
	2.25	2.73	3.33	1.27	2.56	7.16	7.16	7.55	15.50	23.81
461		3.25 to 4.03						6.53 to 8.00		
	2.92	3.54	3.33	1.34	2.69	7.36	7.36	6.93	16.95	23.29
462										
	8.22	9.98		4.79	11.20	15.99	15.99		7.75	42.68
463										
	4.04	4.91		6.40	15.03	21.43	21.43		9.05	37.67
466										
	0.30	0.38	13.76	3.35	4.32	21.43	17.11	0.50	8.75	26.71
467										
	2.07 to 2.90	2½ to 3½				10 to 12		1 to 2		
	2.10	2.55	8.32	1.12	1.76	11.20	11.20	2.16	13.65	23.47
468		2½ to 3½	6 to 8			10 to 12	8 to 10	1½ to 2½		
	1.86	2.26	6.88	2.08	1.44	10.40	10.40	1.18	15.30	20.52
469		2.01 to 2.68						2.14 to 2.44		
	2.36	2.87	3.33	1.98	5.24	10.55	10.55	1.89	12.15	22.12
470										
	3.80	4.62		3.39	17.08	20.47	20.47		8.60	35.55

APPENDIX N.

BULLETIN No. 38.—WINES.

E. MIALI, Esq.,

Commissioner of Inland Revenue.

SIR,—In accordance with instructions issued by you to the Food Inspectors in November, 1893, and January, 1894, a considerable number of samples of native and imported wines were collected from dealers in the most important of the Inland Revenue districts, and submitted to the local analysts for examination. The precise number of samples thus collected and analysed were as follows :—

In Halifax.....	18
St. John.....	12
Quebec.....	12
Montreal.....	17
Ottawa.....	12
Toronto.....	15
London.....	12
Winnipeg.....	12
Total.....	<u>110</u>

The certificates from the analysts give in most cases their opinions as regards the nature or purity of the wines examined, which opinions may be roughly classified as follows :—

Genuine, pure, unadulterated.....	50
Fortified, sweetened, good, doubtful, and otherwise commented on.....	44
Adulterated.....	7
No opinion expressed.....	9
Total.....	<u>110</u>

From this statement and the nature of the opinions themselves, the conclusion may fairly be drawn that different standards of purity must have been adopted by the different analysts, and the absence of opinion in some cases may be supposed to indicate the absence of a standard. These inferences are quite in accordance with the facts, for there is no standard mentioned in the suggestions to analysts (G. 120) issued in 1884, nor have there since been any steps taken to “establish a standard of quality for or fix the limits of variability” in wines by Order in Council, as provided for in section 19 of the Adulteration Act. It does not appear that the public and the analysts are any better off, as regards a legal wine standard, in England or the United States than they are in Canada. It is otherwise on the Continent of Europe where laws regulating this subject have been passed in France, Germany and other countries.

The main provisions of the French law of 1889 are the following :—1. It is forbidden to sell, ship, send or offer for sale under the name of “wine” anything else than the product of the fermentation of fresh grapes. 2. The product of the fermentation of the “marc” or murk (residual skins, seeds, stalks, &c.) of fresh grapes with water, with or without the addition of sugar, and also the mixtures of this product with wine in any proportion shall not be shipped, sent, sold or offered for sale unless under the name of “Murk Wine” (“Vin de Marc”) or “Sugar Wine” (“Vin de Sucre”). 3. The product of the fermentation of dried grapes with water shall only be sold, shipped or offered for

sale under the name of "Vin de raisins secs." This provision applies to any blends of this product with true wine in any proportion. 4. The barrels and vessels which contain "sugar wine" or "raisin wine" must be marked with these names in large characters. 5. The papers and permits used for, or which accompany shipments of wine, sugar wine and raisin wine, must be of different colours. 6. If the fermentation product or distillation product of wheat, rice, barley or any other such material is added to wine, sugar wine, or raisin wine, this is to be regarded as an adulteration of food. .

The German law of 1892 does not appear to be quite as strict as the French, because the use of sugar to a certain slight extent is permitted without destroying the right of the product to be called "wine." The name of "natural wine" (Naturwein) is given to those products of the fermentation of grape juice which have received no addition whatever of sugar or spirit.

The general tendency of the present time, among the authorities on the subject, seems to be towards regarding wine as "the beverage which is produced by alcoholic fermentation from the juice of fresh grapes without any addition." This is the definition adopted by the Swiss association of analytical chemists. König quotes with approval Neubauer's statement that "the name of 'wine' belongs exclusively to the beverage which is formed when the juice of grapes is allowed to ferment and clarify according to the rules of art and science." On the subject of its adulteration König makes the following remarks:—"It cannot be denied that many additions and methods of treating wine are capable of making it better rather than worse, but in this respect it is very difficult to draw a line. In the interest of sound manufacture (*i. e.* from natural material only) it is to be desired that such wines should be distinguishable by some terms or other from the genuine natural wines. It may be that then, for example, a sugar wine might be preferred to a real natural wine; just as many would rather use oleomargarine than rancid butter, but the article should be furnished with its right name so that every purchaser may know from it what is before him." The principle laid down in this quotation is simply that which underlies the clause in our Adulteration Act which provides that "Food shall be deemed to be adulterated within the meaning of the Act, if it is an intimation of, or is sold under the name of another article."

In the present report it is proposed to make a first contribution towards a better understanding of the subject, and to endeavour to point out how far the various wines sold in Canada have been fortified or made from added sugar. Other matters having reference to their composition, as for instance their acidity and also other possible adulterations will have to be considered on a future occasion. As in former reports a tabulated statement of the results of analysing the 110 samples together with those of 14 additional samples is here introduced. This statement is called Table I. and contains a column giving the serial numbers of such of the samples as have been made the subject of further calculation, the results of which are given in Table II. at the end of this report.

TABLE I.—Results of the Examination

Date of Collection.	Number of Sample.	Brand.	NAME AND ADDRESS OF		Specific Gravity.	
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Of the Wine.	Spent Wine.
1893.			Halifax, N. S.			
January 3..	12784	Claret.....	J. R. Siteman, 115 / Up. Water St.	Said to be imported from Isl'd St. Pierre	1.0064	.....
	12785	Port..... "Grape Port"	D. Johnston, 102 Cornwallis St.	{ Ontario Grape & Wine Company.	1.0367 1.0363	..... 1.0542
	12786	Pale Sherry.....	A. J. Finlay.....	Imported by J. Tobin & Co., Halifax.	0.9959 0.9964	..... 1.0165
	12787	Port.....	R. T. Forristall, Rot- tenburg St.	Imported by J. Tobin & Co., Halifax.	1.0200 1.0202	..... 1.0390
do 5..	12788	Sherry.....	F. T. Courtney, Brunswick St.	Pedro Domecq Xerly de la Frontern.	0.9874	.....
	12789	Pommard.....	Kelly & Glassie, Hol- lis St.	Clark & Co., Bor- deaux.	0.9934	.....
	12790	Sauterne	Kelly & Glassie, Hol- lis St.	Clark & Co., Bor- deaux.	0.9966 0.9967	..... 1.0081
	12791	St. Julien.....	C. AuCoin, Water St.	Champion & Co., Bordeaux.	.9944	.....
do 6..	12792	Chablis.....	A. McDougall & Son Hollis St.	Imported. ....	.9940	.....
	12793	St. Estephe	A. McDougall & Son, Hollis St.	de Pontaud & Co., Bordeaux.	.9950	.....
do 8..	12794	Batailley.. . . .	Dillon Bros., Sack- ville St.	Barton & Gnestier, Bordeaux.	.9966	.....
	12795	French Port	J. Scott & Co., Gran- ville St.	.....	1.0074	.....
do 8..	12796	Medoc.....	J. Scott & Co., Gran- ville St.....	Barton, Bordeaux...	.9964	.....
do 9..	12797	Beaume.....	L. J. Hesslein	J. Calvet & Cie Beau- me, 1881.	.9943	.....
do 9..	12798	Sauterne	L. J. Hesslein.....	Barton, Bordeaux...	.9944	.....
do 9..	12799	Steinwein..... Dry white wine.	L. J. Hesslein.....	F. Krote, Coblentz..	.9925 0.9927	..... 1.0083
do 9..	12800	Chateau Florimon..	L. J. Hesslein.....	Imported, bottled by Vendor.	.9964	.....
do 9..	14201	Rhine wine (Lieb- fraumilch).	L. J. Hesslein	Schultz & Wagner, Frankfort.	.9977	.....

The first line in the case of each of the foregoing samples shows

The results on the second line, when given, are by A. McGill.

of 124 Samples of Wine.

RESULTS OF ANALYSIS.										REMARKS.	Serial No. of Samples in Table II.
Alcohol.			Total solids	Reducing Sugars as Dextrose.	Polarization.	Acidity.			Ash.		
By Wt.	By Vol.	P. c. Proof Spirit.				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic acid.			
8.87	11.26	2.16	0.2	0.43	0.20	Unadulterated.	18
11.34	14.80	.....	10.71	8.16	7.35	.....	0.24	0.31	.....	Doubtful.
11.46	14.18	24.85	11.995	9.501	.....	0.6300	0.090	0.432	.....	Foreign sugar used.
13.75	17.26	2.80	1.71	1.55	0.24	0.15	Doubtful.	8
13.23	16.33	28.62	3.235	2.051	.....	0.420	0.420	0.1068	.....	Alcohol added.
12.47	16.02	7.99	6.66	4.1	0.34	0.11	Doubtful.	11
12.31	15.21	26.66	8.90	7.855	.....	0.5025	0.360	0.114	.....	Alcohol added.
15.59	19.40	1.76	0.51	0.40	..	0.27	0.11	Unadulterated.	40
10.71	13.42	.....	2.02	.....	0.05	.....	0.35	0.10	.....	do
8.21	10.32	.....	1.90	.....	0.0	.....	0.51	0.15	.....	do
7.80	9.70	17.00	2.120	0.277	.....	0.6750	0.4365	0.1428	.....	do
7.98	10.00	... ..	1.46	.....	0.0	.....	0.26	0.20	.....	do
8.98	11.26	.....	1.65	.....	0.2	.....	0.42	0.11	.....	do
8.84	11.10	.....	1.99	.....	0.25	.....	0.35	0.18	.....	do
7.73	9.70	.....	1.82	.....	0.19	.....	0.35	0.10	.....	do
16.37	20.76	.....	6.02	6.06	6.25	.....	0.31	0.10	.....	Doubtful.
8.34	10.48	.....	1.96	.....	0.0	.....	0.37	0.21	.....	Unadulterated.
11.67	14.64	.....	2.53	.....	0.20	.....	0.35	0.17	.....	Doubtful.
9.92	12.48	...	2.68	0.77	0.95	.....	0.47	0.17	.....	do
9.87	12.34	.....	1.59	.....	0.05	.....	0.40	0.17	.....	Unadulterated.
9.21	11.44	20.04	1.62	0.146	.....	0.5775	0.492	0.0684	.....	do
7.85	9.86	...	1.93	.....	0.10	.....	0.42	0.20	.....	do
8.33	10.48	.....	2.18	0.15	0.20	.....	0.51	0.18	.....	do

the results reported by Mr. Bowman, Official Analyst, Halifax.

Esquire, B. A., &c., Assistant to Chief Analyst, Ottawa.

TABLE I.—Results of the Examination

Date of Collection.	Number of Sample.	Brand.	NAME AND ADDRESS OF		Specific Gravity.	
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Of the Wine.	Spent Wine.
			St. John, N.B.			
Nov. 17..	6436	Sauternes.....	M. A. Finn.....	J. Calvet & Co. Bordeaux.	0.999	0.997 1.017
do 17..	6437	Champagne..... Mumm's Extra.	J. Horn & Co.....	G. H. Mumm & Co. Reims.	1.011	1.026
do 17..	6438	Rhine wine..... (Nierstein).	T. Furlong.....	Imported bottled....	0.996	0.996 1.009
do 18..	6439	Claret..... Superior Margaux.	T. J. Cronan.....	Johnston & Sons. Bordeaux.	0.997	0.997 1.006
do 18..	6440	Sauternes... ..	T. J. Cronan.. ..	Hanappier & Co. Bordeaux.	1.00	1.0012 1.0133
do 18..	6441	Claret (Medoc). . .	T. W. Bell Estate...	A. Paachie & Co. Cognac.	0.996	0.996 1.002
do 21..	6442	Native Red Wine St. Augustine.	E. G. Scoville.....	Pelee Island Wine Company.	1.029	1.029 1.045
	6443	Sweet Catawba....	E. G. Scoville. . .	Pelee Island Wine Company.	1.034	1.033 1.042
	6444	Native Catawba....	F. Smith.....	Niag. Falls Wine Co. T. G. Bright & Co.	1.031	1.030 1.046
	6445	Native Red Wine. Concord.	F. Smith.....	Niag. Falls Wine Co. T. G. Bright & Co.	1.020	1.0197 1.030
do 24..	6446	Native Wine (dark red).	J. Ward.....	Ontario Grape Growing and Wine Co., St. Catharines.	1.051	1.041 1.056
do 25..	6447	Champagne.	E. H. Conroy.....	Jules Mumm & Co., Reims.	1.004	1.004 1.29

The first line in the case of each of the foregoing samples shows

The results, when given in the second line, are by A. McGill.

			<i>Quebec.</i>			
Nov. 28..	13101	Claret—Chateau Houissant St. Estephe.	H. Beutey.....		0.9971	0.997 0.0105
	13102	Claret—St. Julien.	H. Beutey.....	Johnston & Sons Bordeaux.	0.9968	9.9971 1.0097
do 29..	13103	Native.....	L. N. Bergeron.....	A. C. Tournier, Sandwich, Ont.	1.0387	1.0384 1.053

of 124 Samples of Wine—Continued.

RESULTS OF ANALYSIS.										Remarks.	Serial No. of Samples in Table II.
Alcohol.			Total solids	Reducing Sugars as Dextrose.	Polarization.	Acidity.			Ash.		
By wt.	By vol.	P.c. Proof Spirit.				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic Acid.			
9.50 8.79	11.79 10.91	..... 19.11	2.83 2.94	0.833	0.3 .....	..... 0.675	..... 0.489	..... 0.1488	0.27	Not adulterated.	43
9.71 9.86	12.05 12.22	..... 21.42	6.4 6.410	3.87	1.50 .....	..... .....	..... .....	..... .....	0.1	do	
7.93 7.67	9.86 9.54 16.71	1.45 1.990	0.0 0.107	0.0 6000 0.4990 0.0804	0.23	do		64
7.93 7.53	9.86 9.37	..... 16.42	1.75 2.04	0.625	0.10 .....	..... 7875	..... .....	..... .....	0.22	do	68
7.93 8.21	9.86 10.21	..... 17.89	3.10 2.930	0.50	0.20 .....	..... 0.7800	..... 0.653	..... 0.1020	0.22	do	53
9.36 8.36	11.61 10.38	..... 18.20	1.67 1.950	0.45 0.165	0.20 .....	..... 0.4950	..... 0.363	..... 0.1066	0.24	do	49
11.62 10.38	14.37 12.87	..... 22.55	11.31 10.61	10.0 10.160	2.5 .....	..... 0.6450	..... 0.450	..... 0.1920	0.11	Not adulterated. Foreign sugar used.	25
10.85 9.93	13.43 12.31	..... 21.57	12.12 11.63	11.63 10.840	4.0 .....	..... 0.6830	..... 0.3885	..... 0.2350	0.10	Not adulterated. Foreign sugar used.	30
13.15 11.77	16.24 14.56	..... 25.51	12.15 11.19	11.11 9.965	5.5 .....	..... 0.6375	..... 0.4800	..... 0.1260	0.15	Not adulterated. Foreign sugar used.	16
13.92 10.69	17.17 15.12	..... 27.21	9.13 8.57	7.14 7.00	5.5 .....	..... 0.7120	..... 0.5655	..... 0.1176	0.14	Not adulterated. Foreign sugar used.	23
13.15 11.00	16.24 13.62	..... 23.86	16.93 14.590	16.16 12.833	5.2 .....	..... 0.7515	..... 0.5615	..... 0.1524	0.28	Not adulterated. Foreign sugar used.	20
11.62 10.62	14.37 13.15	..... 23.04	4.95 4.62	3.57	1.5 .....	..... 0.7125	..... 0.5625	..... 0.1200	0.10	Not adulterated. Foreign sugar used.	24

the results reported by Mr. Best, Official Analyst, St. John, N.B.

Esq., B.A., etc., Assistant to Chief Analyst, Ottawa.

7.13	8.88	.....	2.204	.....	.....	.....	.....	0.253	.....	Alcohol rather deficient	51
8.21	10.21	17.89	2.265	0.282	.....	0.6375	0.4320	0.1644	.....	
8.80	9.70	.....	1.94	.....	.....	.....	.....	0.187	.....	do do	71
7.33	9.13	15.99	2.232	.....	.....	0.5785	0.4455	0.1056	.....	
12.080	14.93	.....	11.654	9.596	.....	.....	.....	0.144	.....	Addition of foreign alcohol suspected. Sugar used.	17
11.690	14.46	25.34	12.257	11.230	.....	0.9450	0.7800	6.1320	.....	

TABLE I.—Results of the Examination

Date of Collection.	Number of Sample.	Brand.	NAME AND ADDRESS OF.			
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Specific Gravity.	
					Of the Wine.	Spent Wine.
<i>Quebec—Con.</i>						
Nov.	13104	Sauternes.....	L. N. Bergeron.....	Imported.....	0.9999	1.0003 1.0122
do	13105	Claret—St. Julien..	H. A. Paré.....		0.9966	0.9971 1.0070
do	13106	Sauternes	M. W. Coleman.....	Vigneau and Cambour, Bordeaux.	0.9984	0.9991
do	13107	Native.....	M. W. Coleman.....	Ontario Grape Growing Company, St. Catharines.	1.002	1.0033 1.0180
do 30..	13108	Claret—St. Estephe.	J. McCone		0.9949	0.9945 1.0106
do 30..	13109	Sauternes	A. Grenier	P. Lannière et Fils, Bordeaux.	1.0079	1.0085 1.0242
do 30..	13110	Graves	A. Grenier.....	N. Johnston & Sons.	0.9968	0.9977 1.0097
do 30..	13111	Madere.....	E. Roumilhac.....	Lacaux et frère, Limoges.	1.0019	1.0035 1.0266
do 30..	13112	Medoc Vieux.....	E. Roumilhac.....	Reby frères.....	0.9966	0.9971 1.0101

The first line in the case of each of the foregoing samples shows

Results when in the second line are by A. McGill,

<i>Montreal.</i>						
Nov. 17..	13075	Claret, Medoc.....	L. S. Desrosier....	Sold as imported. Lanoire.	0.9937	0.9938 1.0090
do 17..	13076	Claret, St. Julien..	A. A. Labrecque....	J. Brisson & Co. Bordeaux.	0.9957	0.9953 1.0069
do 17..	13077	Claret, St. Estephe.	J. Marchand.....	Courtillion Lamonde & Co. Bordeaux.	0.9953	0.9952 1.0081
do 17..	13078	Claret, Medoc.....	M. Rodrigue et Co..	Bottled by the Cie. Générale des Importations of Montreal.	0.9953	0.9955 1.0131
do 21..	13079	Port Wine.....	F. Giroux.....	Bottled by Vendor..	1.0160	1.0131 1.0323
do 21..	13080	Sherry	F. Giroux.....	do ..	0.9954	0.9956 1.0169

of 124 Samples of Wine—Continued.

RESULTS OF ANALYSIS.										REMARKS.	Serial No. of Samples in Table II.
Alcohol.			Total solids.	Reducing Sugars as dextrose.	Polarization.	Acidity.			Ash.		
By wt.	By vol.	Per ct. Proof Spirit.				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic acid.			
7.87	9.78	.....	2.524	0.528	.....	.....	.....	0.156	.....	Good.	66
7.67	9.54	16.71	3.250	0.865	.....	0.5025	0.2956	0.1656	.....	
6.57	8.18	.....	1.546	0.179	.....	.....	.....	0.252	.....	Slightly deficient in alcohol.	76
6.36	7.92	14.88	1.550	0.335	.....	0.4800	0.2865	0.1548	.....	
8.57	10.65	.....	2.396	0.709	.....	.....	.....	0.199	.....	Good.	50
8.29	10.30	18.04	2.355	0.447	.....	0.6525	0.4875	0.1320	.....	
13.35	16.24	.....	4.49	2.199	.....	.....	.....	0.288	.....	{ Alcohol and volatile acid rather high. Foreign sugar used and alcohol added.	10
12.54	15.49	27.15	5.358	3.403	.....	0.7275	0.4965	0.1848	.....	
9.07	11.26	.....	1.996	0.135	.....	.....	.....	0.228	.....	Rather much volatile acid.	61
7.73	9.62	16.86	2.105	0.233	.....	0.6375	0.4530	0.1476	.....	
10.77	13.34	.....	4.738	2.83	.....	.....	.....	0.207	.....	Alcohol and sugar high. Foreign sugar used.	37
9.57	11.87	20.81	5.588	4.531	.....	0.615	0.3915	0.1788	.....	
7.60	9.45	.....	1.81	0.300	.....	.....	.....	0.207	.....	Good.	70
7.47	9.29	16.28	2.025	0.374	.....	0.6825	0.5055	0.1416	.....	
14.82	18.25	.....	4.466	3.654	.....	.....	.....	0.210	.....	Good. Alcohol added.	3
15.42	18.98	33.26	5.938	4.336	.....	0.5025	0.3135	0.1512	.....	
7.93	9.86	.....	2.002	0.12	.....	.....	.....	0.216	.....	Good.	69
7.53	9.37	16.42	2.110	0.190	.....	0.6150	.....	0.1260	.....	

the results reported by Dr. M. Fiset, Official Analyst, Quebec.

Esq., B. A., Assistant. to Chief Analyst, Ottawa.

9.43	10.70	.....	2.22	traces	.....	.535	.488	0.376	.222	Unadulterated.	38
9.50	11.79	20.65	2.050	0.293	.....	0.5475	0.4005	0.1176	.....	
7.33	9.13	.....	2.29	traces	.....	.648	.505	.115	.268	do	57
7.93	9.86	17.29	1.950	0.194	.....	0.6600	0.4050	0.2040	.....	
8.00	9.95	.....	1.892	traces	.....	.470	.383	.063	.284	do	63
7.73	9.62	16.86	1.670	0.181	.....	0.5475	0.3120	0.1884	.....	
8.35	10.38	.....	1.097	traces	.....	.822	.520	.249	.288	do but turning sour.	44
8.64	10.73	18.81	2.070	0.160	.....	0.7725	0.4005	0.2976	.....	
13.23	16.33	.....	9.66	.....	.....	.485	.347	.110	.248	Adulterated. Alcohol added.	9
12.77	15.77	27.64	7.980	7.117	.....	0.5025	0.3390	0.1308	.....	
14.00	17.26	.....	4.16	.....	.....	.517	.249	.213	.542	Adulteration doubtful. Alcohol added.	6
13.85	17.08	29.92	3.570	1.118	.....	0.4575	0.1200	0.2700	.....	

TABLE I.—Results of the Examination

Date of Collection.	Number of Samples.	Brand.	NAME AND ADDRESS OF		Specific Gravity.		
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Of the Wine.	Spent Wine.	
Montreal—Con.							
Nov. 21..	13081	Port Wine.....	T. Gauthier.....	Bottled by Vendor..	1·0104	1·0061 1·0149	
do 21..	13082	Sherry	Lévesque & Pichette.	do ..	·9898	0·9902 1·0113	
do 21..	13083	Native Red Wine..	Lévesque & Pichette.	Ontario Grape Co., St. Catharines.	1·0520	1·0522 1·0653	
do 21..	13084	Port	M. Kilkerry.. ..	Imported.....	1·0055	1·0100 1·0220	
do 21..	13085	Sherry	M. Kilkerry.....	do	·9933	0·9922 1·0145	
do 24..	13086	Sauternes....	P. Daoust.....	O. Lanoire & Lefort, Bordeaux.	·9974	0·9939 1·0089	
do 24..	13087	Native.....	P. Daoust .....	.....	1·0354	1·0327 1·0416
do 24..	13088	Native, Pelee Island Port.	N. Collis & Co	J. S. Hamilton & Co., Brantford.	1·0419	1·0424 1·0508	
do 24..	13089	Sauternes.....	Murphy Bros.....	Barton & Guestier, Bordeaux.	·9848	0·9906 1·0108	
do 24..	13090	Sherry.....	Murphy Bros.....	Known as McKen- zie's Sherry.	·9945	0·9941 1·0133	
do 24..	13091	Native.....	N. Morin & Co.....	H. Emery, St. Roch de Richelieu.	1·0281	1·0282 1·0452	

The first line in the case of each of the foregoing samples shows

Results when given in the second line are by A. McGill.

1893.			<i>Ottawa.</i>			
Nov. 16..	13662	Claret—St. Julien..	Messrs. Bate & Co..	Barton & Guestier, Bordeaux.	0·9965	0·9965 1·0085
do 16..	13663	Sauternes.....	do do ..	Barton & Guestier, Bordeaux.	0·9995	0·9999 1·0130
do 16..	13664	Nierstein	do do ..	Deinhard & Co., Germany.	0·9959	0·9952 1·0092
do 16..	13665	Sparkling Moselle..	do do ..	Deinhard & Co., Germany.	1·0125	1·0130 1·0285

of 124 Samples of Wine—Continued.

RESULTS OF ANALYSIS.										Remarks.	Serial No. of Samples in Table II.
Alcohol.			Total solids	Reducing sugars as dextrose.	Polarization.	Acidity.			Ash.		
By wt.	By vol.	P. c. Proof Spirit.				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic Acid.			
6.64	8.27	.....	4.84	.....	.....	.258	.176	.0658	.132	Adulterated.	74
6.71	8.36	14.66	3.83	1.711	.....	0.3675	0.2415	0.1008	....	Fermented in bottle.	
13.23	16.23	.....	2.79	.....	.....	.264	.2028	.063	.152	Adulteration doubtful.	7
13.77	16.98	29.76	2.452	1.808	.....	0.1665	0.0774	0.1188	....	Alcohol added.	
9.79	12.14	.....	17.58	.....	.....	1.240	.735	.404	.586	Adulterated.	36
9.57	11.87	20.81	16.260	12.930	....	1.2600	0.6945	0.4524	....	Foreign sugar used.	
16.00	19.90	....	7.530	....	.....	.3116	.197	.091	.150	Adulterated; fortified with highwines.	4
15.33	18.88	33.08	7.692	6.592	.....	0.3600	0.2535	0.0852	.....	Alcohol added.	
14.00	17.26	....	5.75	.....	.....	.523	.249	.218	.230	Adulteration doubtful.	46
8.43	10.47	18.35	3.165	1.954	.....	0.5025	0.2505	0.2016	.....	
6.90	8.70	.....	1.86	.....	.....	.608	.273	.268	.314	Genuine.	75
6.64	8.27	14.15	1.812	0.292	.....	0.6225	0.300	0.258	.....	
5.94	7.40	.....	9.25	.....	.....	.520	.152	.293	.180	Adulterated.	77
5.69	7.09	12.43	9.892	7.681	.....	0.8625	0.2565	0.4848	.....	
10.53	13.05	.....	15.13	....	....	.630	.423	.1668	.120	do	33
9.79	12.13	21.27	14.005	13.465	.....	0.6520	0.4595	0.1548	.....	Sugar used.	
10.73	13.35	.....	2.55	.....	.....	.570	.417	.132	.240	Adulteration doubtful.	31
9.93	12.31	21.57	2.355	0.710	....	0.6150	0.4530	0.1296	.....	Probably some foreign sugar used.	
14.91	18.36	.....	4.008	.....	.....	.411	.267	.115	.525	Adulteration doubtful.	5
14.18	17.48	30.64	3.772	2.158	.....	0.4050	0.2610	0.1152	.....	Alcohol added.	
11.69	14.46	...	11.81	.....	.....	.882	.682	.162	.282	Adulterated.	27
10.15	12.58	22.06	10.945	8.750	.....	0.8625	0.6420	0.1764	.....	Foreign sugar used.	

the results reported by Dr. J. B. Edwards, Official Analyst, Montreal.

B. A., &c., Assistant to Chief Analyst, Ottawa.

8.035	9.99	17.505	1.96	0.2945	.....	0.672	.....	0.1794	0.3067	Genuine.	65
7.67	9.5	16.71	2.063	0.219	.....	0.5775	0.4125	0.1320	.....	
9.035	11.215	19.655	2.60	1.2185	.....	.723	.....	.1419	.335	do	48
8.36	10.38	18.20	2.87	0.215	.....	.6675	.5235	.1152	.....	
8.43	10.47	18.35	1.835	.084	.....	.757	.....	.099	.2233	do	59
7.87	9.78	17.14	2.035	0.117	.....	.6675	.5745	.0744	.....	
9.50	11.79	20.65	5.615	4.53	....	.817	.....	.144	.1667	Fair.	14
12.08	14.93	26.17	6.385	not dt	....	.6900	.6090	.0648	.....	Foreign sugar used or alcohol added.	

TABLE I.—Results of the Examination

Date of Collection.	Number of Sample.	Brand.	NAME AND ADDRESS OF.			
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Specific Gravity.	
					Of the Wine.	Spent Wine.
			Ottawa—Con.			
Nov. 16..	13666	Liebframuilch.....	Messrs. Bate & Co..	Deinhard & Co., Germany.	0.997 0.997	1.0110
do 16..	13667	Native Claret.....	do do ..	Pelee Island Co.....	1.0397 1.0250	1.0435
do 16..	13668	Catawba.....	do do ..	do do ..	1.0268 1.0262	1.0448
do 16..	13669	do	D. Walsh	do do ..	1.0256 1.0101	1.0416
do 16..	13670	Native Claret.....	do	do do ..	1.0398 1.0282	1.0470
do 16..	13671	Claret—St. Julien..	do	Barton & Guestier..	0.995 0.993	1.0085
do 16..	13672	Port Wine.....	do		1.0116	
do 16..	13673	Sherry.....	do		0.9928 0.9930	1.0168

The first line in the case of each of the foregoing samples shows

Results when given on the second line, are by A. McGill

<i>Toronto.</i>						
Nov. 25..	14017	Rhine wine.....	E. A. Wilkinson, 152 King St., E.	Jeiter & Millar, Bingen on Rhine.	0.99218	.....
do 25..	14018	Hungarian.....	E. A. Wilkinson, 152 King St., E.	A. M. Borter, Hungary.	0.99376	.....
do 25..	14019	Rhine wine	E. A. Wilkinson, 152 King St., E.	Jeiter & Millar ...	0.98844	.....
do 25..	14020	.....	E. A. Wilkinson, 152 King St., E.	Hungarian Govern- ment.	0.99411	.....
do 25..	14021	Native Port	E. A. Wilkinson, 152 King St., E.	Niagara Falls Wine Company.	1.0376	.....
do 25..	14022	Native Sherry.....	E. A. Wilkinson, 152 King St., E.	Niagara Falls Wine Company.	1.0224	.....
do 27..	14023	Native	Gianelli & Co. 16 King St., W.	Pelee Island Wine Co	0.9909	.....
do 27..	14024	.....	Gianelli & Co., 16 King St., W.	Kock, Frankfort....	0.99578	.....

of 124 Samples of Wine—*Continued.*

RESULTS OF ANALYSIS.										REMARKS.	Serial No. of Samples in Table II.
Alcohol.			Total solids.	Reducing Sugars as Dextrose.	Polarization.	Acidity.			Ash.		
By wt.	By vol.	P. o. Proof Spirit.				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic acid.			
8·675	10·775	18·885	2·35	·218	.....	·765	.....	·093	·2267	Genuine.	52
8·21	10·21	17·89	2·225	0·199	.....	·6605	·5265	·1068	.....	
10·27	12·725	22·30	11·701	1·215	.....	·690	.....	·171	·1333	Sugar added.	13
12·15	15·02	26·33	9·858	9·118	.....	·6900	·5310	·1272	.....	Foreign sugar used or alcohol added.	
12·00	14·84	26·00	9·28	8·64	.....	·705	.....	·081	·130	Sugar added.	19
11·38	14·09	24·69	9·125	9·041	.....	·6450	·4965	·1188	.....	Foreign sugar used.	
12·92	15·96	27·97	9·47	9·35	.....	·532	.....	·081	.....	Sugar added.	12
12·23	15·12	26·49	10·125	11·034	.....	·4875	·3825	·084	.....	Alcohol added.	
10·31	12·77	22·38	11·75	10·94	.....	·690	.....	·186	·1367	Sugar added.	15
12·00	14·84	26·00	10·533	9·139	.....	·6750	·5130	·1296	.....	Alcohol added.	
8·07	10·03	17·58	1·96	0·27	.....	·644	.....	·126	·2833	Genuine.	62
7·63	9·62	16·86	2·025	0·272	.....	·5525	·3975	·1320	.....	
16·12	19·83	34·74	7·28	6·52	.....	·494	.....	·072	·1867	Genuine, but sweet.	2
16·35	20·105	35·23	3·17	2·38	.....	·442	.....	·111	·360	Genuine.	
15·83	19·49	34·13	3·44	2·333	.....	0·3525	0·2370	0·0924	.....	Alcohol added.	

the results reported by Dr. F. X. Valade, Official Analyst, Ottawa.

Esq., B.A., etc., Assistant to Chief Analyst, Ottawa.

11·949	14·75	.....	2·71	.....	.....	0·765	.....	0·022	0·19		
9·26	11·50	.....	2·08	.....	.....	0·690	.....	0·089	0·17		
12·80	15·80	.....	2·076	.....	.....	0·645	.....	0·048	0·188	Alcohol added.	
13·069	16·15	.....	2·654	0·298	0·0°	0·675	.....	0·091	0·209	do	
10·09	12·50	.....	14·34	13·66	27·6	1·005	.....	0·06	0·188	Sugar added.	
11·42	14·15	.....	10·26	9·37	25·08	0·802	.....	0·105	0·146	do	
9·20	11·40	.....	1·468	undet.	undet.	0·712	.....	0·105	0·120		
8·53	10·63	.....	2·30	0·198	0·44	0·637	.....	0·432	0·24		

TABLE I.—Results of the Examination

Date of Collection.	No. of Sample.	Brand.	NAME AND ADDRESS OF		Specific Gravity.	
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Of the Wine.	Spent Wine.
			Toronto—Con.			
Nov. 27..	14025	Sherry	Gianelli & Co., 16 King St., W.	Deinhard & Co.....	·99186	.....
do 27..	14026	Rhine	Gianelli & Co., 16 King St., W.		·99630	.....
do 27..	14027	Native	N. Mara, 79 Yonge St.,	Cooksville Wine Co. Cooksville.	·9932	.....
do 27..	14028	Medoc.....	N. Mara, 79 Yonge St.,	Merman & Co., Bordeaux.	·99646	.....
do 27..	14029		N. Mara, 79 Yonge St.,	Merman & Co., Bordeaux.	·99493	.....
do 27..	14030	St. Julien.....	N. Mara, 79 Yonge St.,	St. Julien, Guithern & Co. Bordeaux.	·9970	.....
do 27..	14031	Sherry (Misa).....	Mitchie & Co., King St.,	Misa & Bo., Spain ..	·99254	.....

The foregoing results are those reported by

<i>London, Ont.</i>						
Nov. 21..	14005	Port.....	John Garvey.....	Imported.....	1·0133	.....
do 21..	14006	Native	John Garvey.....	Niagara Falls, Wine Company.	1·00533	.....
do 21..	14007	Canary Island.....	John Garvey.....	From Banary Island.	·9962	.....
do 21..	14008	Port Wine.....	John Garvey.....		1·0145	.....
do 21..	14009	Claret.....	James Wilson.....	Barton & Guestier, Bordeaux.	·99637	.....
do 21..	14010	Native.....	James Wilson. . .	T. D. Greening & Bo., Hamilton.	1·0603	.....
do 21..	14011	Teragonn.....	James Wilson.....		1·0106	.....
do 21..	14012	Sherry.	James Wilson.....	T. G. Gordon, Im- ported.	·99463	.....
do 22..	14013	Sherry...	E. B. Smith.....	Imported from Spain.	·99627	.....
do 22..	14014	Angelica.....	E. B. Smith.....	From Balifornia....	1·0326	.....
do 22..	14015	Native.....	E. B. Smith.....	Pelee Island.....	1·0155	.....
do 22..	14016	St. Julien.....	E. B. Smith....	Barton & Guestier, Bordeaux.	·99633	.....

The foregoing results reported are by F. T.

of 124 Samples of Wine—*Continued.*

RESULTS OF ANALYSIS.										Remarks.
Alcohol.			Total solids.	Reducing Sugars as Dextrose.	Polarization.	Acidity.				
By wt.	By vol.	P. c. Proof Spirit				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as acetic acid.	Ash.	
9.596	11.90	.....	1.844	0.125	0.22	0.585	.....	0.117	0.232	
7.496	9.30	.....	2.34	0.108	0.22	0.840	.....	0.057	0.224	
11.680	14.45	.....	7.625	5.042	12.6	0.862	.....	0.192	0.159	Contains about 5% foreign sugar.
7.495	9.30	.....	2.182	0.158	0.6	0.847	.....	0.254	0.245	
7.983	9.90	.....	1.97	0.12	0.24	0.70	.....	0.10	0.18	
7.491	9.30	.....	3.664	0.178	0.48	0.798	.....	0.124	0.464	
15.512	19.10	.....	3.619	3.12	2.2	0.510	.....	0.062	0.462	Contains about 3 % sugar and added alcohol.

Dr. W. H. Ellis, Official Analyst, Toronto.

16.75	21.40	.....	9.24	7.18	.....	.421	.310	.089	.178	Fortified and has had saccharine matter added.
9.77	12.96	.....	16.30	11.9	.....	.810	.676	.107	.190	Sweetened.
14.16	17.76	.....	3.54	1.00	.....	.718	.484	.187	.500	Fortified.
16.25	20.76	.....	9.16	6.57	.....	.507	.403	.083	.217	Fortified and contains added saccharine matter.
7.92	9.93	.....	2.05	Trace.	.....	.604	.463	.113	.301	Pure.
11.27	14.90	.....	15.91	11.9	.....	.824	.681	.115	.143	Sweetened.
12.92	16.44	.....	6.91	4.95	.....	.558	.365	.155	.238	Has added saccharine matter and probably alcohol.
13.91	17.44	.....	3.23	1.92	.....	.378	.260	.095	.362	Fortified.
13.89	17.44	.....	3.56	1.87	.....	.466	.363	.083	.432	do
13.97	18.19	.....	12.49	10.8	.....	.316	.238	.062	.155	Fortified and contains added saccharine matter.
12.10	15.48	.....	7.95	5.71	.....	.704	.469	.188	.118	do do
7.53	9.46	.....	1.93	None.	.....	.680	.420	.207	.341	Pure.

Harrison, Esquire, Official Analyst, London, Ont.

TABLE I.—Results of the Examination

Date of Collection.	No. of Sample.	Brand.	NAME AND ADDRESS OF		Specific Gravity.	
			Vendor.	Manufacturer or Furnisher as given by Vendor.	Of the Wine.	Spent Wine.
1893.			Winnipeg.			
Nov. 24..	12366	Rhine Wine, Niersteint.	Richard & Co.	Deinhard & Co., Germany.	0.9954 0.9969	1.009
do 24..	12367	Claret.....	Richard & Co.	Johnston & Sons, Bordeaux.	0.9968	.....
do 24..	12368	Native Red Wine...	Richard & Co.	T. G. Bright, Niagara Falls.	1.0515 1.0509	1.065
do 24..	12369	Native White Wine.	Velie, Carey & Co..	T. G. Bright, Niagara Falls.	1.0362 1.0363	1.0514
do 24..	12470	Sauternes.....	Velie, Carey & Co..	Barton & Guestier...	1.0063	.....
do 24..	12371	Claret.....	Velie, Carey & Co..	Johnston & Sons, Bordeaux.	0.9956	.....
do 24..	12372	Claret (Panillac)...	Hudson's Bay Co. ...	Barton & Guestier...	0.9961 0.9969	1.008
do 24..	12373	Claret.	Hudson's Bay Co. ...	Bottled by Hudson's Bay Co., Winnipeg	0.9958	.....
do 24..	12374	Sauternes.....	Hudson's Bay Co. ...	Johnston & Sons, Bordeaux.	0.9961	.....
do 24..	12375	Sauternes	G. F. & G., Galt....	P. A. Labrunie et Fils, Bordeaux.	0.9981	.....
do 24..	12376	Native Red Wine..	G. F. & G., Galt....	T. G. Bright, Niagara Falls.	1.0487 1.0491	1.064
do 24..	12377	Rhine (Chablis)....	A. Colquhoun.	C. Many & Co.	0.9933 0.9942	1.009

The first line in the case of each of the foregoing samples shows the Results, when given in the second line, by A. McGill,

of 124 Samples of Wine—Continued.

RESULTS OF ANALYSIS.										Remarks.	Serial No. of Samples in Table II.
Alcohol.			Total solids.	Reducing Sugars as Dextrose.	Polarization.	Acidity.			Ash.		
By wt.	By vol.	Proof Spirit				Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic Acid.			
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
7·10			1·74				0·476	0·066	0·217	Genuine.	56
8·00	9·95	17·43	1·790	0·171		0·6075	0·4630	·1116			
8·14			1·96				0·427	0·106	0·243	do	
9·80			14·85		5·82		0·561	0·119	0·174	do	26
10·31	12·77	22·38	14·915	14·486		0·7725	0·5640	0·1668		Foreign sugar used.	
8·37			11·29		4·72		0·456	0·069	0·130	Genuine.		34
9·79	12·13	21·27	11·710	10·986		0·6225	0·4995	0·0984		Foreign sugar used.	
7·81			3·64		0·46		0·449	0·150	0·234	Genuine.	
8·58			2·00				0·477	0·090	0·256	do	
7·89			1·88				0·422	0·085	0·249	do	
7·13	8·88	15·56	1·875	0·243		0·5700	0·4350	0·1080			
8·64			2·12				0·409	0·120	0·278	do	
9·14			2·10		0·06		0·435	0·124	0·251	do	
10·23			2·83		0·23		0·394	0·183	0·260	do	
9·93			14·03		6·46		0·553	0·095	0·158	do	
9·93	12·31	21·57	14·475	13·028		0·7650	0·6030	0·1296		Foreign sugar used.	29
8·86			1·64				0·439	0·096	0·185	Genuine.	54
8·07	10·03	17·58	1·488	0·097		0·6075	0·4485	0·1272			

results reported by Professor E. B. Kenrick, Official Analyst, Winnipeg.

Esquire, B. A., &c., Assistant to Chief Analyst, Ottawa.

TABLE I.—Results of the Examination

Number of Sample.	Brand.	Name and Address of Furnisher.	Results of				
			Specific Gravity.		Alcohol.		
			Of the Wine.	Spent Wine.	By wt.	By vol.	Proof Spirit.
W 1..	Sacramental Wine..	E. Girardot & Co., Essex, Ont.	0·9967	1·0133	p. c. 10·15	p. c. 12·58	p. c. 22·06
W 2..	do	A. C. Tournier do ..	0·9932	1·0073	9·07	11·36	19·73
W 3..	do	E. Girardot & Co. do ..	0·9956	1·0084	8·00	9·95	17·43
W 4..	do	A. C. Tournier do ..	0·9972	1·0105	8·36	10·38	18·29
W 5..	Sweet Sauterne	E. Girardot & Co. do ..	1·0093	1·0241	9·21	11·44	20·04
W 6..	do	A. C. Tournier do ..	1·0252	1·0376	7·27	9·04	15·85
W 7..	Sauterne Catawba...	E. Girardot & Co. do ..	0·9902	1·0074	10·85	13·43	23·54
W 8..	do	do do ..	0·9902	1·0070	10·85	13·43	23·54
W 9..	do	do do ..	1·0000	1·0156	9·79	12·13	21·27
W 10..	Sauterne	do do ..	0·9953	1·0082	9·29	11·52	20·19
W 11..	Bordeaux	A. C. Tournier do ..	0·9959	1·0093	8·50	10·56	18·50
	Claret	Bate & Co., Ottawa...	0·9968	1·0097	7·87	9·78	17·14
	Port (Commendador)	do do	1·0117	1·0356	16·31	20·06	35·14
W 12..	Niagara	Niagara Falls Wine Co.	0·9979	1·0101	7·60	9·45	16·37

of 124 Samples of Wine—*Continued.*

ANALYSIS.							REMARKS.	Serial No. of Samples in Table II.
Total solids.	Reducing Sugars as Dextrose.	Polarization.	Acidity.			Ash.		
			Total as Tartaric Acid.	Fixed as Tartaric Acid.	Volatile as Acetic Acid.			
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
2.775	1.415	.....	0.7050	0.4740	0.1850	.....	Foreign sugar used.	28
1.835	0.248	.....	0.7500	0.4920	0.2220			42
1.902	0.622	.....	0.6070	0.4410	0.1810		Some foreign sugar probably used.	55
2.120	0.992	.....	0.6450	0.4450	0.1600		Foreign sugar used.	47
5.208	3.928	.....	0.7280	0.4150	0.2500	.....	Foreign sugar used.	41
8.098	7.477	.....	0.7650	0.4080	0.2860	.....	do do	72
1.510	0.248	.....	0.6600	0.4770	0.1460	.....	do do	21
1.600	0.238	.....	0.6600	0.5010	0.1270	.....	do do	22
3.328	2.100	.....	0.7420	0.5020	0.1920	.....	do do	35
1.980	0.244	...	0.8550	0.7530	0.0820			39
2.062	0.272	.....	0.7120	0.5830	0.1030			45
2.110	0.228	.....	0.6525	0.3825	0.2160			58
7.890	6.825	.....	0.4275	0.3285	0.7920	.....	Alcohol added.	1
2.065	.....	.....	0.8400	.....	0.1416	.....	Alcohol probably added.	67
.....	0.933	.....	.....	0.4530	.....	.....

In this Table (I) the name and source of the samples appear, and, in the majority of cases, opposite each of these will be found two separate lines of results, the upper one showing the analysis, and the lower one the figures obtained in this laboratory. Out of the 110 samples 63 duplicate bottles of the same sorts were examined by Mr A. McGill, B.A., &c., First Assistant Analyst; 14 additional samples from other sources were also analysed by him, the results of which are given at the end of the statement. On the same lines which give the analytical results by the district analysts will also be found their observations on the various samples. Where a second line of figures stands opposite any sample showing Mr. McGill's results, it has in some cases been possible to state whether the wine has been fortified or has had sugar used in its manufacture. The opinions thus given are based upon considerations which may here be explained.

Wines containing a higher percentage of alcohol than that corresponding to 26 p. c. of proof spirits are regarded as having been fortified because experience has shown that it is impossible to produce, even from the richest must, wine containing any larger quantity. The above amount happens to be the limit above which wines imported into Canada have to pay extra duty, but it is also one which is well founded scientifically. It corresponds to 12 p.c. by weight and 14.84 p.c. by volume of alcohol. According to Von Babo, wines from musts naturally rich in sugar, and in the fermentation of which the spirit produced has an antiseptic effect, and prevents the complete transformation of the sugar (so-called "Ausbruchweine") never contain more than 14 or 15 per cent by volume of alcohol. On the other hand Thudichum says that "he had made many experiments on must from Spanish grapes, with a view of ascertaining the maximum of alcohol obtainable by fermentation. * * * In no case out of more than thirty was a wine obtained which contained more than 22 per cent of proof spirit.*" This is equal to 10.15 p.c. by weight and 12.58 p.c. by volume of alcohol. It is thus evident that the limit of 14.84 p.c. by volume of alcohol is placed quite high enough, especially when it is considered that this corresponds theoretically to 23.48 of grape sugar in the original must, a quantity much higher than the average. According to recent analyses of grape juice these vary in sugar contents from 12.8 to 26.8 p.c., and even in the case of Portuguese and Italian grapes there is no analysis recorded which shows more than 23.6 p.c.

In judging as to whether sugar has been added in the manufacture it becomes necessary to take into consideration some particulars concerning the production of wine as well as the average composition of grape juice. According to the prevailing theory regarding fermentation 51.11 parts by weight of anhydrous alcohol should be obtained from 100 of grape sugar. But in practice, according to Pasteur there is a loss of 4 or 5 p. c. of sugar which is converted into other products than alcohol and chiefly glycerine. This is confirmed in a recent paper on musts and wines of the Prussian wine-growing districts by Dr. P. Kulisch. He gives, among other valuable data, the sugar contents of the different musts and the sugar and alcohol percentages of the different wines produced in the various vineyards during the year 1892, which on the whole was considered a good year for grape growing. The averages for the different districts were also calculated and are as follows :—

	Sugar in the musts grammes used, in 100 cc.	In the resulting wines by weight grammes in 100 cc.	
		Sugar.	Alcohol.
Main and Rheingau, including the Kinzig Valley..	18.96	0.17	8.60
Nahe and Glau Valley.....	16.82	0.14	8.28
Rhine Valley below the Rheingau.....	17.42	0.09	8.36
Moselle district.....	16.96	0.13	7.71
Total averages.....	17.54	0.13	8.24

From these figures it appears that only 47.33 per cent of alcohol was obtained in these wines from the grape sugar of the musts used, after making allowance for the small quantity of sugar which remained unfermented. If, however, in order to be safe

*Proceedings of the Royal Colonial Institute, Vol. VII., p. 317.

we assume that 50 p. c. can be obtained, and that grape musts do not average more than 20 p. c. sugar, we have a secure basis for judgment as to whether any of the wines mentioned in the accompanying table have had sugar added in their manufacture. It will be evident that 20 p. c. sugar in the must is a sufficiently high estimate, when the following averages given by König as regards the grape juice of various countries are taken into consideration :—

	p. c. Sugar.
In Rhineland Musts.....	19.71
“ Alsatian “	18.82
“ Austrian “	17.31
“ Tyrolean “	21.30
“ Italian “	17.85
Total average	19.00

If therefore on doubling the weight of the alcohol contained in the sample, and adding its sugar, the total exceeds 20 per cent, there is very good ground for considering that foreign sugar has been added in producing it. It is upon this basis that the words in the remark column “foreign sugar used” have been applied. Of course in such cases the possibility that alcohol has been added as well is not excluded.

It will be observed from Table II. that, not only has the amount of Total Solids (which is equivalent to “Extract” or “dry substance”) been determined in the analyses made by Mr. McGill, but also the specific gravity of the spent or dealcoholized wine. This figure renders possible an indirect determination of the total solids by applying the tables which have been used for this purpose, a method preferred by some authorities especially for sweet wines. Such tables are those constructed by Balling, Schultze, Elion and Hager, of which the first and last named are preferred in the present case. Balling's table has been very frequently used in obtaining the solid of grape must from their specific gravities; the Schultze-Ostermann and Elion tables are based upon experiments with beer worts, but Hager's table is intended for wine only. It is interesting to compare the estimations by means of Balling's and Hager's tables with the direct determination in crysotile fibre as carried out by Mr. McGill. He used 20 c.c. of the wine and dried for forty hours at a temperature varying from 95° to 100° C. This comparison is made in Table II., which is given at the end of this report and regarding which the following remarks are necessary :—

In this Table (II.) the figures contained in columns 1, 2, 3, 6 and 7 are taken from Table I. Column 4 shows the amount of total solids, or extract contained in each sample according to Balling's table. Column 4 shows the same according to Hager. (Hager's *Untersuchungen* II., p. 373.) It will be observed that, in the great majority of cases, the figures from Hager agree very closely with the experimental results in column 6. In column 7 the quantity of reducing sugar contained in each of the samples is introduced. By deducting this from the extract in column 6, the figures in column 8 are obtained which show the quantity of solids other than sugar contained in 100 c.c. of each sample. This column would seem to be of some importance because the solids in question would necessarily be subjected to a reduction in quantity in cases where water, sugar or alcohol had been added in the manufacture of the wine. On referring to König's collection of analyses of genuine French and Rhenish red and white wines it will seldom be found that the quantity of such non-saccharine solids falls below 2 per cent. Even in the imported dry white wines and clarets mentioned in the table this percentage is seldom less than 1.75. Where it only amounts to 1.5 there is therefore good reason to suspect artificial additions especially if other results are confirmatory. Such other results have been already indicated in connection with Table I., and they are expressed in columns 8 and 9 of Table II. The former shows the percentage of sugar which has been used in producing the wine, the figures having been obtained by the use of the formula mentioned above (p. c. alcohol by weight $\times 2 + \text{p. c. sugar}$). For the reasons already stated when this exceeds 20 p.c. the genuineness of the wine is called in question. Column 9 shows the ratio between the non-saccharine solids and the total sugar of Column 8. From the analyses of pure wines recorded by König

and Kulisch it is judged that this ratio seldom exceeds 10 of sugar to 1 of non-saccharine solids.

The names and particulars of the samples in Table II. are given in the order of their alcoholic strength, the strongest being placed at the head of the list. These are mostly imported sherry and port, containing from 16 to 12 p.c. by weight of alcohol (=19.68 to 14.84 p.c. alcohol by volume or 34.5 to 26.0 p.c. proof spirit). Next in strength come the native wines which, with few exceptions, range from 12 to 8 p.c. alcohol by weight (=14.84 to 9.95 p.c. alcohol by volume or 26.00 to 17.43 p.c. of proof spirit). Many of them appear to contain an unnecessarily large quantity of sugar, some of them as high as 14 per cent while none of the imported wines show over 8 p.c. The imported sauternes and clarets are as a rule weaker than the native wines, and vary from 10 to 7 p.c. alcohol by weight (equal to 12.40 to 8.72 p.c. alcohol by volume or 21.73 to 15.27 p.c. proof spirit), but then they are freer from artificial additions. There are, however, one or two of the native clarets which approach closely in composition to some samples of the imported article.

I beg respectfully to recommend the publication of this report; and

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

OTTAWA, 23rd June, 1894.

TABLE II.

ADDITIONAL RESULTS

CALCULATED FROM THE

ANALYSES OF 77 SAMPLES OF WINES

TABLE II.—Additional results calculated

Number of Sample.	Description.	Manufacturer, Bottler or Vendor.	Serial No.	Sp. Gr. at 15° C.	Grammes Alcohol in 100 cc.	Sp. Gr. of Spent Wine.
				1	2	3
B-1	Commendador Port.	Bate & Co., Ottawa	1	1·0117	16·31	1·0356
13673	Sherry	D. Walsh, Ottawa	2	0·9930	15·83	1·0168
13111	Madeira.	Lacaux et Frères, Limoges.	3	1·0035	15·42	1·0268
13084	Port	M. Kilkerry, Montreal ..	4	1·0100	15·33	1·0320
13090	Sherry	Murphy Bros., Montreal.	5	0·9941	14·18	1·0133
13080	Sherry	F. Giroux, Montreal	6	0·9956	13·85	1·0169
13082	Sherry	Lévesque et Pichette, Montreal.	7	0·9902	13·77	0·0113
12786	Palesheny, imported	J. Tobin & Co., Halifax.	8	0·9964	13·23	1·0167
13079	Port	F. Giroux, Montreal	9	1·0131	12·77	1·0323
13107	Native wine	Ontario Grape Co.	10	1·0033	12·54	1·0180
12787	Port, imported.	J. Tobin & Co., Halifax.	11	1·0202	12·31	1·0390
13669	Catawba, native white	Pelee Island	12	1·0101	12·23	1·0416
13667	Claret, native.	Pelee Island	13	1·0250	12·15	1·0435
13665	Sparkling Moselle	Deinhardt	14	1·0130	12·08	1·0285
13670	Claret, native	Pelee Island	15	1·0282	12·00	1·0470
6444	Catawba, native white	Niagara Falls Co.	16	1·0306	11·77	1·0466
13103	Native	Fourmier.	17	1·0384	11·69	1·0573
12785	Grape Port	Ontario Grape Co.	18	1·0363	11·46	1·0542
13668	Catawba, native white	Pelee Island	19	1·0262	11·38	1·0448
6446	Dark red native wine	Ontario Wine Co.	20	1·0441	11·00	1·0586
W-7	Sauterne Catawba	Girardot, Sandwich.	21	0·9902	10·85	1·0074
W-8	Sauterne Catawba	Girardot, Sandwich.	22	0·9902	10·85	1·0070
6445	Native red wine	Niagara Falls Co.	23	1·0197	10·69	1·0380
6447	Champagne	Mumm	24	1·0048	10·62	1·0209
6442	St. Augustine, native.	Mumm	25	1·0299	10·38	1·0457
12368	Native red wine	Niagara Falls Co.	26	1·0509	10·31	1·0675
13091	Native	H. Emery, St. Roch.	27	1·0282	10·15	1·0492
W-1	Sacramental wine	Girardot, Sandwich.	28	0·9967	10·15	1·0133
12376	Native red wine	Niagara Falls Co.	29	1·0491	9·93	1·0644
6443	Sweet catawba.	Pelee Island Wine Co.	30	1·0339	9·93	1·0472
13089	Sauterne, dry white	Barlow et Guestier.	31	0·9906	9·93	1·0108
6437	Champagne.	Mumm	32	1·0129	9·86	1·0288
13088	Port, Pelee Islands	J. S. Harrington & Co., Brantford.	33	1·0424	9·79	1·0589
12369	Native, light coloured.	Niagara Falls Co.	34	1·0363	9·79	1·0514
W-9	Sauterne Catawba	Girardot	35	1·0000	9·79	1·0156
13083	Red wine, native	Ontario Grape Co.	36	1·0522	9·57	1·0675
13109	Haut Sauterne, d. w.	Lannière, Bordeaux	37	1·0085	9·57	1·0249
13075	Medoc, claret.	Lanoire.	38	0·9938	9·50	1·0090
W-11	Claret, native	Girardot, Sandwich.	39	9·9963	9·29	1·0082
12799	Steinwein, dry white	Krote, Coblenz	40	0·9927	9·21	1·0083
W-5	Sweet Sauterne.	Girardot.	41	1·0093	9·21	1·0241
W-3	Sacramental wine	Tournier	42	0·9932	9·07	1·0073
6436	Sauterne, dry white	Calvet	43	0·9997	8·79	1·0137
13078	Medoc, claret.	Rodrique, Montreal	44	0·9955	8·64	1·0131
W-2	Bordeaux.	Imported, Tournier	45	0·9959	8·50	1·0083
13085	Sherry.	M. Kilkeny, Montreal.	46	0·9922	8·43	1·0145
W-4	Sacramental wine	Tournier	47	0·9972	8·36	1·0105
13663	Sauterne, dry white	Barton & Guestier	48	0·9999	8·36	1·0139
6441	Claret	DeLasa, private cellar.	49	0·9959	8·36	1·0092
13106	Sauterne, dry white	Vigneau, Bordeaux.	50	0·9991	8·29	1·0127
13101	St. Estephe, claret.	Beaudry, Quebec.	51	0·9967	8·21	1·0105
13666	Liebfraumilch, 1876, dry white	Deinhardt	52	0·9970	8·21	1·0110
6640	Sauterne, dry white	Hanappier, Bordeaux.	53	1·0012	8·21	1·0133

from the Analyses of 77 samples of Wine.

TOTAL SOLIDS ACCORDING TO		GRAMMES.		Differ- ences. —	Alcohol and Reducing Sugar in 100 cc. original must.	Ratio of Non-sugar solids to Sugar in the origi- nal must as 1 to figure given.	Remarks.	Serial No.
Balling.	Hager.	Solids in 100 cc. by crysotile me- thod.	Reducing Sugar in 100 cc. as Dextrose.					
4	5	6	7	8	9	10		
8.828	7.77	7.890	6.825	1.065	39.445	37.04	Alcohol added.	1
4.200	3.66	3.440	2.333	1.107	33.993	30.71	do	2
6.681	5.85	5.938	4.336	1.602	35.176	21.95	do	3
7.950	6.97	7.692	6.592	1.100	37.252	33.87	do	4
3.325	2.92	3.772	2.158	1.614	30.518	18.91	do	5
4.225	3.68	3.570	1.118	2.452	28.818	11.75	do	6
2.825	2.48	2.452	1.808	0.644	29.348	45.57	do	7
4.175	3.64	3.235	2.051	1.184	28.511	24.08	do	8
8.024	7.04	7.980	7.117	0.863	32.657	37.82	do	9
4.500	3.96	5.358	3.403	1.955	28.483	14.56	do	10
9.657	8.50	8.900	7.855	1.045	32.475	31.08	do	11
10.285	9.02	10.125	11.034	?	35.494	?	do	12
10.738	9.46	9.858	9.118	0.740	33.418	45.16	do	13
7.097	6.23	6.385	undet.	—	—	—	do	14
11.571	10.18	10.533	9.139	1.394	33.139	23.77	do	15
11.476	10.10	11.190	9.965	1.225	33.505	27.35	Foreign sugar used.	16
14.023	12.36	12.257	13.230	1.027	34.610	33.70	do	17
13.285	11.70	11.995	9.501	2.494	32.421	13.00	do	18
11.047	9.73	9.125	9.041	0.084	22.760	378.57	do	19
14.571	12.85	14.590	12.833	1.767	34.883	19.74	do	20
1.854	1.63	1.510	0.248	1.262	21.938	17.39	do	21
1.750	1.54	1.600	0.238	1.362	21.938	16.10	do	22
9.413	8.29	8.570	7.000	1.570	28.380	18.07	do	23
5.225	4.58	4.620	undet.	—	—	—	do	24
11.261	9.92	10.160	10.610	0.450	30.920	68.71	Foreign sugar used.	25
16.418	14.50	14.915	14.486	0.429	35.106	81.83	do	26
11.142	9.81	10.945	8.750	2.195	29.050	13.23	do	27
3.325	2.92	2.775	1.415	1.360	21.715	15.97	do	28
15.697	13.86	14.475	13.028	1.447	32.888	22.73	do	29
11.619	10.22	11.330	10.840	0.490	30.700	62.65	do	30
2.700	2.37	2.355	0.710	1.645	20.670	12.56	Some foreign sugar probably used.	31
7.170	6.29	6.410	undet.	.....	.....	.....		32
14.404	12.71	14.005	13.465	0.540	33.045	61.20	Foreign sugar used.	33
12.619	11.12	11.710	10.986	0.724	30.666	42.34	do	34
3.900	3.42	3.328	2.100	1.228	21.680	17.65	do	35
16.418	14.50	16.260	12.930	3.330	32.070	9.63	do	36
6.219	5.45	5.588	4.531	1.057	23.671	22.39	do	37
2.250	1.98	2.050	0.293	1.757	19.293	10.98		38
2.050	1.81	1.980	0.244	1.736	18.824	10.84		39
2.075	1.83	1.620	0.146	1.474	18.566	12.59		40
6.024	5.29	5.208	3.928	1.280	22.348	17.46	Foreign sugar used.	41
1.825	1.61	1.835	0.248	1.587	18.388	11.59		42
3.425	3.00	2.940	undet.	.....	.....	.....		43
3.275	2.87	2.070	0.160	1.910	17.440	9.13		44
2.325	2.04	2.062	0.272	1.790	17.272	9.64		45
3.625	3.18	3.165	1.954	1.211	18.814	15.53	Some foreign sugar probably used.	46
2.625	2.31	2.120	0.992	1.128	17.812	15.79	do	47
3.475	3.04	2.870	0.215	2.655	16.935	6.38		48
2.300	2.02	1.950	0.165	1.785	16.885	9.45		49
3.175	2.79	2.355	0.447	1.908	17.027	8.92		50
2.625	2.31	2.265	0.282	1.983	16.702	8.42		51
2.750	2.42	2.225	0.199	2.026	16.619	8.20		52
3.325	2.92	2.930	undet.	.....	.....	.....		53

Table II.—

Number of Sample.	Description.	Manufacturer, Bottler, or Vendor.	Serial No.	Sp. Gr. at 15° c.	Grammes Alcohol in 100 cc.	Sp. Gr. of Spent Wine.
				1	2	3
12377	Chablis, dry white	A. Colquhoun, Winnipeg	54	0.9942	8.07	1.0079
W-3	Sacramental wine	Girardot, Sandwich	55	0.9956	8.00	1.0084
12366	Nierstein, dry white	Deinhard & Co.	56	0.9959	8.00	1.0089
13076	St. Julien, claret	Brisson, Bordeaux	57	0.9953	7.93	1.0089
B-2	Common claret	Bate & Co., Ottawa	58	0.9968	7.87	1.0097
13694	Nierstein, dry white	Deinhard & Co.	59	0.9952	7.87	1.0082
12790	Haut Sauterne	Clarke, Bordeaux	60	0.9907	7.80	1.0081
13108	St. Estephe, claret	J. McCone, Quebec	61	0.9945	7.73	1.0106
18671	St. Julien, claret	Barton & Guestier	62	0.9969	7.73	1.0085
13077	St. Estephe, claret	Courtillon, Bordeaux	63	0.9952	7.73	1.0081
6438	Nierstein, dry white	F. Furlong, St. John, NB	64	0.9966	7.67	1.0081
13662	St. Julien, claret	Barton et Guestier	65	0.9965	7.67	1.0085
13104	Sauterne, dry white	Bergeron, Quebec	66	1.003	7.67	1.0222
W-13	Niagara, dry white	Niagara Falls Wine Co.	67	0.9979	7.60	1.0101
6439	Margaux, claret	Johnston, Bordeaux	68	0.9932	7.53	1.0086
13112	Madoc (vieux) claret	Roumillac, Quebec	69	0.9971	7.53	1.0101
13110	Graves, dry white	Johnston, Bordeaux	70	0.9977	7.47	1.0087
13102	St. Julien, claret	Johnston, Bordeaux	71	0.9971	7.33	1.0087
W-6	Sweet Sauterne	Tournier	72	1.0252	7.27	1.0576
12372	Panillac, claret	Hudson Bay Co., Winni- peg	73	0.9969	7.13	1.0086
13081	Port	Gautier, Montreal	74	1.0061	6.71	1.0149
13086	Sauterne	Lanoire, Bordeaux	75	0.9939	6.64	1.0089
13105	St. Julien, claret	Paré, Quebec	76	0.9971	6.36	1.0077
13087	Native	Daoust, Montreal	77	1.0327	5.69	1.0416

Continued.

TOTAL SOLIDS ACCORDING TO		GRAMMES.		Differ- ences. — Non-sugar Solids.	Reducing and Alcohol Sugar in 100 cc. original must.	Ratio of Non-sugar solids to Sugar in the origi- nal must as 1 to figure given.	Remarks.	Serial No.
Balling.	Hager.	Solids in 100 cc. by crysotile me- thod.	Sugar Reducing in 100 cc. as Dextrose.					
4	5	6	7	8	9	10		
1.975	1.75	1.488	0.097	1.391	16.237	11.67	Alcohol probably added.	54
2.100	1.85	1.902	0.622	1.280	16.622	13.00	Some foreign sugar probably used.	55
2.225	1.96	1.790	0.117	1.673	16.117	9.63		56
2.225	1.96	1.850	0.194	1.756	16.054	9.13		57
2.425	2.14	2.110	0.228	1.881	15.969	8.48		58
2.300	2.02	2.035	0.117	1.918	15.857	8.27		59
2.275	2.00	2.120	0.277	1.843	15.877	8.61		60
2.650	2.33	2.105	0.233	1.872	15.693	8.33		61
2.375	2.09	2.025	0.272	1.753	15.732	8.97		62
2.205	1.79	1.670	0.181	1.489	15.641	10.50		63
2.275	2.00	1.990	0.107	1.883	15.447	8.20		64
2.375	2.09	2.063	0.219	1.841	15.559	8.43		65
3.060	2.68	3.250	0.865	2.385	16.205	6.80		66
2.525	2.23	2.065	0.933	1.132	16.133	14.25	Alcohol probably added.	67
2.400	2.11	2.040	undet.	—	—	—		68
2.525	2.23	2.110	0.190	1.920	15.255	7.94		69
2.425	2.14	2.025	0.374	1.651	15.314	9.28		70
2.425	2.14	2.232	0.165	1.077	14.825	7.17		71
9.316	8.21	8.098	7.477	0.621	22.017	35.45	Foreign sugar used.	72
2.200	1.94	1.875	0.243	1.632	14.503	8.88		73
3.725	3.27	3.830	1.711	2.119	15.131	7.14	Fermented in bottle.	74
2.225	1.96	1.812	0.292	1.520	13.572	8.93		75
1.925	1.70	1.550	0.355	1.195	13.075	10.95		76
10.285	9.02	9.892	7.681	2.191	19.061	8.69		77

APPENDIX O.

BULLETIN No. 39.—FERTILIZERS AS SOLD—1894.

E. MIALI, Esq.,
Commissioner of Inland Revenue.

SIR,—On the 5th of March last I submitted a report to you regarding the agricultural fertilizers, for 1894, of which samples had been sent in to the Department previous to the 31st January. Since then, in accordance with your instructions, 83 samples of fertilizers offered for sale have been collected from vendors having them on hand in various parts of the Dominion. These were submitted to the official analysts for examination, and their results are given in the tabulated statement appended to this report.

In this statement, opposite the description of each fertilizer, will be found, in three separate lines (1) the manufacturers' guaranteed contents; (2) the percentages of fertilizing ingredients contained in the sample collected, and (3) the same percentages as contained in the standard sample submitted to the Department by the manufacturer or vendor. In cases where no such sample has been submitted, the first and third lines will be found blank. I regret to state that this is the case in 29 out of the 83 samples collected, and I beg to call your attention to this increasing unauthorized sale of unregistered fertilizers which is now taking place within the Dominion,

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

2nd August, 1894.

RESULTS of the Examination

Date of Collection.	No. of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1894.		<i>Dartmouth, N.S.</i>			p. c.	p. c.
May 12	14224	R. Settle.....	Jack & Bell, Halifax	Potato Phosphate— Guaranteed.....	3 71	3 71
				Found.....	3 60	3 60
				Standard.....	2 89	3 32
" 12	14225	R. Settle.....	do ..	Ceres Superphos- phate.....		
				Guaranteed.....	2 01	2 01
				Found.....	2 52	2 52
				Standard.....	2 36	2 57
" 12	14226	E. M. Walker.....	Pacific Guano Co., Boston.	Pacific Guano— Guaranteed.....	2 75	2 75
				Found.....	4 25	4 25
				Standard.....	3 35	4 79
" 14	14227	T. Gentles & Sons	Pidgeon Fertilizer Co., Windsor, N.S.	Eureka Phosphate— Guaranteed.....	3 to 4	3 to 4
				Found.....	3 32	3 32
				Standard.....	2 56	3 11
" 14	14228	Saunders, Halifax.....	Carter, London, Eng.	Carter's Fertilizer— Guaranteed.....		
				Found.....	2 93	2 93
				Standard.....		
		<i>Yarmouth, N.S.</i>				
" 16	14229	Farmers' and Citizens' Co-operative Co.	Bowker Fertilizer Co., New York and Boston.	Bowker's Bone Meal— Guaranteed.....		4 37
				Found.....		
				Standard.....		
" 16	14230	Farmers' and Citizens' Co-operative Co.	Provincial Chemical Fertilizer Co., St. John, N.B.	Potato Phosphate— Guaranteed.....	3 75	3 75
				Found.....		
				Standard.....		
" 16	14231	Farmers' and Citizens' Co-operative Co.	do ..	Imperial Superphos- phate.....		
				Guaranteed.....	3 22	3 22
				Found.....		
				Standard.....		
" 32	14232	E. Allan.....	Jack & Bell, Halifax	Apple Tree Phos- phate.....	3 25	3 25
				Guaranteed.....	3 41	3 41
				Found.....	2 92	3 34
				Standard.....		
" 16	14233	Farmers' and Citizens' Co-operative Co.	W. P. Churchill, Yarmouth.	Ground Bone— Guaranteed.....	5 20	5 20
				Found.....	3 80	4 62
				Standard.....		
" 16	14234	Farmers' and Citizens' Co-operative Co.	Provincial Chemical Fertilizer Co.	Bone Meal— Guaranteed.....	4 83	4 83
				Found.....		
				Standard.....		
		<i>Digby, N.S.</i>				
" 17	14235	E. Burnham.....	Bradley Fertilizer Co., Boston.	Potato Fertilizer— Guaranteed.....	3 02	3 02
				Found.....		
				Standard.....		
" 17	14236	E. Burnham.....	G. C. Miller, Middle- ton, N.S.	Bone Fertilizer— Guaranteed.....	34 to 41	34 to 41
				Found.....	3 51	3 51
				Standard.....	3 29	4 00

83 Samples of Fertilizers.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Revert- ed or Citrate Soluble.	In- soluble.	Total.	Total Avail- able.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
2.79 3.20	0.82	3.97	7.58 7.99	7.99	4.70 to 5.21 4.50 4.81	18.75 17.45	14224	Maynard Bowman, official analyst, Halifax.
2.48 3.33	1.98	5.24	10.22 10.55	10.55	2.14 to 2.44 2.10 1.89	14.26 12.15	14225	
7 to 9 5.82 5.88	1½ to 3 4.61	2 to 4 1.08	10½ to 16 11.88 11.57		2 to 3½ 2.52 1.68	15 to 18.75 12.96 0.50	14226	do
6 to 8 2.86 3.52				10 to 12 8.56 7.36	1.75 1.24	15.00 15.90	14227	do
1.44			19.44			4.90	14228	do
			20.66			6.26	14229	do
6.02			12.12		1.42	17.73	14230	do
6.30			11.09		2.90	16.45	14231	do
2.99 3.33	1.34	2.69	6.95 7.36	7.36	6.53 to 8.00 7.02 6.93	19.87 16.95	14232	do
	3.39	17.08	20.14 20.47	20.47		10.12 8.60	14233	do
			20.01			7.38	14234	do
5.48			10.68		1.86	14.77	14235	do
0.39 0.45	4.67	14.07	19.25 to 21 19.62 19.19	19.19	2½ to 3 1.74	7.65 7.10	14236	do

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1894.		<i>Digby, N.S.</i> —Con.			p. c.	p. c.
May 17	14237	E. Burnham.....	Bradley Fertilizer Co.	New Method— Guaranteed..... Found..... Standard.....		3.73
		<i>Middleton, N.S.</i>				
" 19	14238	G. C. Miller	Vendor	Bone Fertilizer— Guaranteed..... Found..... Standard.....		3.4 to 4.01
" 19	14239	G. C. Miller.....	do	Potato Fertilizer— Guaranteed..... Found..... Standard.....	3.29	4.00
" 19	14240	O. Wheelock.....	Pidgeon Fertilizer Co., Windsor, N.S.	Potato Manure— Guaranteed..... Found..... Standard.....	2.51	4.0 to 3.66
" 21	14241	Pidgeon Fertilizer Co., Windsor, N.S.	Vendors	Ground Bone— Guaranteed..... Found..... Standard.....		3.05 to 4.48
		<i>Hantsport.</i>			3.98	4.53
" 21	14242	J. B. North	Pidgeon Fertilizer Co	Ground Bone— Guaranteed..... Found..... Standard.....		3.05 to 4.34
" 21	14243	H. Salter	Vendor	Excelsior Grain Fertilizer— Guaranteed..... Found..... Standard.....	3.98	4.30
" 21	14244	J. Smith, Falmouth, N.S.	H. Salter, Hantsport.	Potato Fertilizer— Guaranteed..... Found..... Standard.....		3.21
		<i>Truro, N.S.</i>			0.71	0.86
" 23	14245	Archibald & Blanchard.	Vendors	Ground Bone— Guaranteed..... Found..... Standard.....		3.93
" 23	14246	S. Archibald & Sons.....	do	Ground Bone— Guaranteed..... Found..... Standard.....	3.69	3.99
		<i>St. John, N.B.</i>				4.48
April 5	6460	J. McMulkin.....	E. Frank Coe, New York.	Standard Fertilizer— Guaranteed..... Found..... Standard.....	1.72	
" 5	6461	J. McMulkin.....	do	Grass & Grain Fertilizer— Guaranteed..... Found..... Standard.....	1.31	

of 83 Samples of Fertilizers—*Continued.*

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Reverted or Citrate Soluble.	In-soluble.	Total.	Total Available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
5.74			10.86		3.57	16.00	14237	Maynard Bowman, official analyst, Halifax.
			19.25 to 21		2½ to 3		14238	do
1.05			16.59		3.75	8.65		
0.45	4.67	14.07	19.19	19.19	1.74	7.10		
			9 to 11	8 to 10	6½ to 8		14239	do
7.89			8.39		5.42	16.31		
7.99			7.99	7.99	5.79	17.40		
				5 to 6	6 to 8		14240	do
1.52			5.46		4.25	17.29		
2.56	1.02	2.30	5.88	5.88	4.11	12.40		
			23½ to 24		0.1 to 0.2		14241	do
			23.84			10.10		
	7.68	16.44	24.12			9.65		
			23½ to 24		0.1 to 0.2		14242	do
			21.16			8.29		
	7.68	16.44	24.12			9.65		
1.84			5.42		2.74		14243	do
5.26			6.42		2.12		14244	do
2.40	1.12	0.16	3.68	3.68	3.18	10.60		
			20.82			9.69	14245	do
			20.22			9.61	14246	do
	6.08	12.79	18.87	18.87		8.90		
7.38	2.30	2.75	12.43		1.21		6460	Prof. E. B. Kenrick, official analyst, Win- nipeg.
7.48	3.57	2.92	13.97		1.67		6461	

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1894.		<i>St. John, N.B.</i>			p. c.	p. c.
April 5	6462	J. Horncastle & Co.	T. Reid, St. John...	Reid's Superphosphate— Guaranteed Found Standard Bone Meal— Guaranteed Found Standard	2.88 2.91 3.25	5.55 3.55
" 5	6463	Provincial Chemical Fertilizer Co.	Vendors			
		<i>Sussex, N.B.</i>				
" 12	6464	S. H. White & Co. ...	Nichols Chemical Co.	Royal Canadian— Guaranteed Found Standard Eureka Phosphate— Guaranteed Found Standard	4.65 3.48 2.01 2.56	4 to 5 4.2 3 to 4 3.11
" 12	6465	J. A. Campbell.....	Pidgeon Fertilizer Co., Windsor, N.S.			
" 19	6466	D. Semple, East Florenceville.	J. S. Reese & Co., Baltimore, Md., U.S.	Pilgrim Brand— Guaranteed Found Standard	1.29	
		<i>Woodstock, N.B.</i>				
" 20	6467	Union Foundry Co.	E. Frank Coe.....	Standard Brand— Guaranteed Found Standard	1.86	
" 20	6468	W. F. Dibblee & Son...	Bradley Fertilizer Co.	Bradley's X L Superphosphate— Guaranteed Found Standard	2.07 to 2.90 2.51 2.10	2 1/2 to 3 2.55
		<i>Fredericton.</i>				
" 21	6469	D. W. Hoegg	Provincial Chemical Fertilizer Works, St. John.	Imperial Superphosphate— Guaranteed Found Standard	1.69	
" 21	6470	G. Hatt & Son.....	Jack & Bell, Halifax	Ceres Superphosphate— Guaranteed Found Standard	2.21 2.36	2.01 to 2.58 2.57
" 21	6471	J. F. Vanbuskirk	Pidgeon Fertilizer Co., Windsor, N.S.	Potato Manure— Guaranteed Found Standard	2.70 3.21	4 to 5 3.50

of 83 Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Revert- ed or Citrate Soluble.	In- soluble.	Total.	Total Avail- able.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
0.39	2.96	10.15	13.50	6462	Prof. E. B. Kenrick.
1.65	4.56	7.75	13.95	.....	1.05	.....	.....
0.16	4.73	7.55	12.44	12.44	1.39	24.15	.....
.....	.....	.....	.....	.....	.....	.....	6463
0.31	9.70	14.30	24.31	.....	.....	.....	.....
.....	
.....	.....	.....	.....	9 to 11	5 to 6	.....	6464
8.93	1.03	1.40	11.36	.....	5.71	.....	.....
7.80	1.79	2.24	11.83	9.59	5.33	9.50	.....
6 to 8	.....	.....	10 to 12	.....	2½ to 3	.....	6465
2.88	3.30	2.47	8.65	.....	2.06	.....	.....
3.52	1.60	2.24	7.36	7.36	1.24	15.90	.....
.....	.....	.....	.....	.....	.....	.....	6466
2.45	6.71	0.95	10.11	.....	2.82	.....	.....
.....	
.....	.....	.....	.....	.....	.....	.....	6467
7.88	2.68	2.10	12.66	.....	1.67	.....	.....
.....	
.....	.....	.....	10 to 12	.....	1 to 2	.....	6468
8.73	1.82	1.73	12.28	.....	.....	.....	.....
8.32	1.12	1.75	11.20	11.20	2.16	13.65	.....
.....	
.....	.....	.....	.....	.....	.....	.....	6469
7.40	1.35	3.02	11.77	.....	1.82	.....	.....
.....	
.....	.....	.....	.....	.....	2.14 to 2.44	.....	6470
5.01	0.67	3.20	8.88	.....	2.37	.....	.....
3.33	1.98	5.24	10.55	10.55	1.89	12.15	.....
.....	
.....	.....	.....	.....	5 to 6	6 to 8	.....	6471
3.15	1.72	2.15	7.02	.....	.....	.....	.....
2.56	1.02	2.30	5.88	5.88	4.11	12.40	.....

RESULTS of the Examination

Date of Collection.	No. of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including Nitric Acid if present.	Total calculated as Ammonia.
1894.		<i>Cowansville, P. Q.</i>			p. c.	p. c.
April 10	13176	Boright & Teel	Standard Fertr. Co., Smith's Falls, Ont.	Special Fertilizer— Guaranteed		$3\frac{1}{2}$ to $4\frac{1}{2}$
				Found		3.80
				Standard	3.33	4.04
" 10	13177	Boright & Teel	do ..	Standard Fertilizer— Guaranteed		$2\frac{1}{2}$ to $3\frac{1}{2}$
				Found		2.06
		<i>Sherbrooke.</i>		Standard	2.78	3.31
" 11	13178	Lucke & Mitchell	Nichols & Co., Capelton, Ont.	Victor— Guaranteed		2 to 3
				Found		2.00
				Standard	2.19	2.66
" 11	13179	Lucke & Mitchell	do ..	Reliance— Guaranteed		$2\frac{1}{2}$ to 3
				Found		1.79
				Standard	2.14	2.60
" 11	13180	Lucke & Mitchell	do ..	Royal Canadian— Guaranteed		4 to 5
				Found		4.22
				Standard	3.48	
" 11	13181	Coderre Fils et Cie	Pacific Guano Co., Boston.	Soluble Pacific Guano— Guaranteed		2.75 to 3.50
				Found		4.79
		<i>Stanstead, P. Q.</i>		Standard	3.95	
" 12	13182	H. A. Channell	Nichols & Co., Capelton.	Royal Canadian— Guaranteed		4 to 5
				Found		4.70
				Standard	3.48	4.22
" 12	13183	C. H. Taylor	Pacific Guano Co., Boston.	Pacific Guano— Guaranteed		2.75 to 3.50
				Found		2.79
		<i>Waterloo, P. Q.</i>		Standard	3.95	4.79
" 13	13184	Allan, Taylor & Co.	Nichols & Co., Capelton, Que.	Royal Canadian— Guaranteed		4 to 5
				Found ..		3.47
				Standard	3.48	4.22
" 13	13185	Allan, Taylor & Co.	do ..	Reliance— Guaranteed		2 to 3
				Found ..		2.39
				Standard	2.14	2.60
" 13	13186	Robinson & Tenny	do ..	Royal Canadian— Guaranteed		4 to 5
				Found ..		4.35
				Standard	3.48	4.22
" 13	13187	Robinson & Tenny	Standard Chem. Fertilizer Co., Smith's Falls, Ont.	Special— Guaranteed		$3\frac{1}{2}$ to $4\frac{1}{2}$
				Found ..		4.04
				Standard ..	3.33	
" 13	13188	Robinson & Tenny	do ..	Standard Fertilizer— Guaranteed		$3\frac{1}{2}$ to $3\frac{1}{2}$
				Found ..		3.31
				Standard ..	2.78	

83 Samples of Fertilizers—Continued.

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
5.28 8.76	1.28 1.05	4.31 3.62	10 to 12 10.87 13.43	8 to 10 9.81	6 to 9 6.23 8.05	11.00 4.45	13176	Dr. J. B. Edwards, official analyst, Mon- treal.
6.72 9.72	2.55 1.67	5.28 4.60	11 to 13 14.55 15.99	9 to 11 11.39	2 to 2½ 2.99 2.82	15.04 5.01	13177	
6.24 7.36	0.95 1.28	3.36 3.32	10.55 11.96	7 to 9 8.64	3 to 4 3.96 3.57	10.75 10.50	13178	
5.28 2.68	2.87 4.80	3.68 2.56	11.83 10.04	6 to 7 7.48	2 to 3 2.29 2.55	11.95 12.70	13179	
9.43 7.80	1.61 1.79	2.39 2.24	13.43 11.83	9 to 11 9.59	5 to 6 5.33	10.05 9.50	13180	
7 to 9 6.88 5.88	1½ to 3 3.03 4.61	2 to 4 1.60 1.08	10½ to 16 11.51 11.57	..... ..... .....	2 to 3½ 1.68	15 to 18.75 13.80 0.50	13181
7.51 7.80	1.76 1.79	2.72 2.24	10.23 11.83	9 to 11 9.59	5 to 6 6.85 5.33	10.70 9.50	13182	
7 to 9 5.28 5.88	1½ to 3 4.14 4.61	2 to 4 2.57 1.08	10½ to 16 11.99 11.57	..... ..... .....	2 to 3½ 2.70 1.68	15 to 18.75 14.30 0.50	13183
8.31 7.80	1.13 1.79	2.39 2.24	11.83 11.83	9 to 11 9.59	5 to 6 3.13 5.33	11.00 9.50	13184	
7.35 2.68	1.13 4.80	4.31 2.56	12.79 10.04	6 to 7 7.48	2 to 3 2.97 2.55	9.75 12.70	13185	
9.11 7.80	.33 1.79	2.55 2.24	11.99 11.83	9 to 11 9.59	5 to 6 4.13 5.33	11.25 9.50	13186	
5.12 8.76	0 1.05	3.77 3.62	10 to 12 8.89 13.43	8 to 10 9.81	6 to 9 7.13 8.05	13.75 4.45	13187	
6.24 9.72	1.27 1.67	3.68 4.60	11 to 13 11.19 15.99	9 to 11 11.39	2 to 2½ 2.28 2.82	15.00 5.01	13188	

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1894.		<i>Montreal.</i>			p. c.	p. c.
April 26	13189	W. Evans.	Nichols & Co.	Bone Phosphate— Guaranteed		
				Found		
				Standard		
" 26	13190	W. Evans.	W. A. Freeman, Hamilton.	Bone Meal— Guaranteed		3 to 5
				Found		5.33
				Standard	5.24	6.3
" 27	13191	Brodie & Harvie.	Standard Fertilizer Co., Smith's Falls, Ont.	No. 1 Fertilizer— Guaranteed		1½ to 2½
				Found		
				Standard	2.41	2.98
" 27	13192	Brodie & Harvie.	do	Fruit Tree Fertilizer— Guaranteed		2 to 3
				Found		2.64
				Standard	2.74	3.33
" 27	14053	W. A. Freeman, Hamilton, O.	Vendor.	Bone and Potash— Guaranteed		2 to 3
				Found	3.18	3.86
				Standard	2.46	2.99
" 27	14054	W. A. Freeman, Hamilton, O.	do	Potato Manure— Guaranteed		3 to 4
				Found	4.05	4.91
				Standard	3.50	4.25
" 27	14055	W. A. Freeman, Hamilton, O.	do	Pure Bone Meal— Guaranteed		3 to 5
				Found	4.20	5.00
				Standard	5.24	6.37
" 27	14056	W. A. Freeman, Hamilton, O.	do	Early Vegetable— Guaranteed		6 to 8
				Found	3.46	4.20
				Standard	6.56	7.97
" 27	14057	W. A. Freeman, Hamilton, O.	do	Sure Growth— Guaranteed		3½ to 5
				Found	2.74	3.33
				Standard	4.12	5.01
" 19	14058	Wm. Rennie, Toronto ..	W. Davies, Toronto.	Blood Manure— Guaranteed	7.16	8.70
				Found	5.67	6.88
				Standard	7.04	8.55
" 19	14059	Steele, Briggs, Maroon Co., Toronto.		Nitrate of Soda— Guaranteed		
				Found	15.65	19.00
				Standard	15.12	18.35
" 19	14060	Steele, Briggs, Maroon Co., Toronto.	H. & E. Albert, London, England.	Thomas Phosphate Powder— Guaranteed		
				Found	0.10	0.12
				Standard		
" 19	14061	Steele, Briggs, Maroon Co., Toronto.	Nichols Chem'l. Co., Capetlon, Que.	Royal Canadian— Guaranteed		4 to 5
				Found	3.93	4.77
				Standard	3.48	4.22

of 83 Samples of Fertilizers—*Continued.*

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Reverted or Citrate Soluble.	In-soluble.	Total.	Total Available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
11.99	3.21	3.98	19.18	15 to 17		12.60	13189	Dr. J. B. Edwards.
14.07	0.32		14.39	14.39		17.00		
			23 to 25				13190	
	8.48	14.07	22.55			7.20		
0.08	6.72	16.71	23.51	23.51		7.60		
			12 to 14	9 to 11	1 to 1½		13191	
8.00	2.23	3.20	13.43	1.78	1.78	17.4		
10.68	1.47	5.12	17.27	12.15	1.95	5.40		
			10 to 12	8 to 10	8 to 10		13192	
4.48	2.23	4.80	11.51	8.86	8.86	9.9		
8.64	1.40	3.84	13.88	10.04	9.81	4.30		
			9 to 10	6 to 8			14053	Dr. W. H. Ellis, official analyst, Toronto.
4.60	1.80	2.30	8.70	2.96	2.96	9.90		
3.92	2.08	3.28	9.28	9.28	16.18	1.55		
			8 to 10	5 to 7			14054	
5.60	2.46	1.79	9.85	5.23	5.23	5.90		
5.60	3.36	1.60	10.56	10.56	8.69	4.55		
			23 to 25				14055	
trace.	9.73	13.69	23.42	0.23	0.23	8.10		
0.08	6.72	16.71	23.51	23.51		7.60		
			9 to 10	6 to 8			14056	
7.33	1.63	1.024	9.98	8.69	8.69	8.88		
5.76	0.57	0.79	7.12	7.12	10.18	1.55		
			8 to 10	3 to 4			14057	
5.93	3.09	0.96	9.98	1.96	1.96			
5.99	3.93	1.92	11.84	11.84	5.18	2.25		
			8.00				14058	
0.37	5.61	5.25	11.20	0.31	0.31	4.68		
			9.16	9.16	0.37	9.07		
							14059	
						1.45		
						0.15		It contains 95 p.c. Nitrate of Soda.
							14060	
0.0	2.94	6.97	9.91	0.17	0.17	0.100		
0.0	8.57	7.80	16.37			0.25		
				9 to 11	5 to 6		14061	
7.26	2.33	1.03	10.62	6.57	6.57	7.21		
7.80	1.79	2.24	11.83	9.59	5.33	9.50		

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia, if present.	Total calculated as Ammonia.
1894.					p. c.	p. c.
April 19	14068	J. S. Pearce & Co., Lon.	Michigan Carbon Works, Detroit.	Bone Meal— Guaranteed Found Standard	1.48	1.79
" 19	14069	J. Tanton, London.....	W.A.Freeman, Hamilton.	Farmer's Pride— Guaranteed Found Standard	3.08	3.74
" 19	14070	J. Tanton, London... ..	do do	Grape Food— Guaranteed Found Standard	3.86	4.68
" 19	14071	J. Tanton, London.....	do do	Animal Fertilizer— Guaranteed Found Standard	6.07	7.36
" 19	14079	J. S. Pearce & Co.....	F. Rowlin, Hamilton	Animal Fertilizer— Guaranteed Found Standard	7.81	9.48
" 19	14080	J. S. Pearce & Co.....	do do	Bone Meal— Guaranteed Found Standard	6.22 2.98	21.55 3.62
		Woodstock, Ont.				
" 18	12976	J. Pike.....	Steele, Briggs, Marcon Co., Toronto.	Guano— Guaranteed Found Standard	2.00	2.43
" 18	12977	J. Pike.....	do ..	Bone Dust— Guaranteed Found Standard	3.05	3.70
" 18	12978	J. L. Grant & Co., Ingersoll, Ont.	Vendors.....	Champion— Guaranteed Found Standard	6.68 7.05 7.68	9.00 8.56 9.33
" 18	12979	J. L. Grant & Co., Ingersoll, Ont.	do	Ingersoll Fertilizer— Guaranteed Found Standard	6.68 7.40 7.97	9.00 8.99 9.66
		London, Ont.				
" 18	12980	J. Tanton	W. A. Freeman, Hamilton.	Farmer's Pride— Guaranteed Found Standard	3.57	4.34
" 18	12981	J. Tanton.....	W. A. Freeman, Hamilton.	Animal Fertilizer— Guaranteed Found Standard	4.66	5.66
" 18	12982	Pearce & Co.....	Michigan Carbon Works, Detroit, Mich,	Bone Meal— Guaranteed Found Standard	2.98	3.62

of 83 Samples of Fertilizers—*Continued.*

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Reverted or Citrate Soluble.	In-soluble.	Total.	Total Available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
0.00	9.08	21.37	30.45		0.097	3.05	14068	Dr. W. H. Ellis.
2.47	3.87	2.62	8.96		2.40	2.26	14069	
3.60	6.51	1.15	11.26		3.50	3.28	14070	
2.20	3.82	3.58	9.60		0.54	3.55	14071	
0.53	7.98	2.56	11.07		0.35	6.35	14079	
0.40 traces.	9.33 8.15	3.83 12.48	28.30 13.56 20.63	20.63	0.33 0.12	5.15 9.45	14080	
0.57	8.21	14.38	21.16		0.40	6.60	12976	F. T. Harrison, official analyst, London, Ont.
0.32	5.95	13.82	20.09			5.70	12977	
0.83 trace.	4.04 5.11	7.99 7.36	3.90 12.86 12.47	12.47	5.00 2.11 3.15	6.80 4.95 7.45	12978	
0.96 trace.	4.07 5.95	8.53 8.76	3.90 13.56 14.71	14.71		8.05	12979	
2.05	2.82	4.47	9.34		2.47	2.10	12980	
2.17	6.28	2.55	11.00		0.50	3.05	12981	
0.38	4.35	21.62	26.36			5.05	12982	

RESULTS of the Examination

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Name or Brand of Fertilizer.	Nitrogen.	
		Vendor.	Manufacturer or Furnisher as given by Vendor.		Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.
		<i>London, Ont.</i>			p. c.	p. c.
April 18	12983	Canadian Chemical Fertilizer Works.	Selves	Superphosphate— Guaranteed..... Found..... Standard.....		
" 18	12984	Canadian Chemical Fertilizer Works.	do	Prolific Brand— Guaranteed..... Found..... Standard.....	2.04	2.00 2.48
" 19	12985	Geo. Keith.....	Imported	Guano— Guaranteed..... Found..... Standard.....	2.04 2.92	2.48 3.55
" 19	12986	Geo. Keith.....		Fertilizer (made from oil cake)— Guaranteed..... Found..... Standard.....	5.96	7.24
May 16	14229	Farmers' and Citizens' Co-operative Co.	Bowker Fertilizer Co. Boston.	Bowker's Bone Meal— Guaranteed..... Found..... Standard.....		4.19
" 16	14230	Farmers' and Citizens' Co-operative Co.	Provincial Chemical Fert. Co., St. John, N.B.	Potato Phosphate— Guaranteed..... Found..... Standard.....		2.01
" 16	14231	Farmers' and Citizens' Co-operative Co.	do	Imperial Superphosphate— Guaranteed..... Found..... Standard.....		2.71
" 16	14232	E. Allan.....	Jack & Bell, Halifax, N.S.	Apple Tree Phosphate— Guaranteed..... Found..... Standard.....		3.25 to 4.03 3.27
" 16	14233	Farmers' and Citizens' Co-operative Co.	W. P. Churchill, Yarmouth, N.S.	Ground Bone— Guaranteed..... Found..... Standard.....	2.92 3.80	3.54 4.60 4.62

of 83 Samples of Fertilizers—*Concluded.*

RESULTS OF ANALYSIS.							Number of Sample.	Analyst.
Phosphoric Acid.					Potash.	Moisture.		
Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
7·16	2·31	7·29	16·76	11 to 13		9·95	12983	F. T. Harrison.
8·12	1·80	6·20	16·12	9·92		14·85		
3·84	1·41	3·71	8·96	6 to 7	2 to 3	4·60	12984	
4·48	1·60	3·52	9·60	6·08	2·22	6·65		
					1·87		12985	
2·30	5·12	15·61	23·03		2·50	6·10		
							12986	
0·39	1·82	0·39	2·60		0·92	10·65		
							14229	Dr. M. Fiset, Official Analyst, Quebec.
2·40	3·23	16·95	22·58			5·82		
							14230	
7·20	0·83	6·87	14·90		4·29	17·34		
							14231	do
7·99	2·97	4·00	14·96		1·41	16·60		
							14232	do
4·64	2·80	3·67	11·11		6·53 to 8·00	19·46		
3·33	1·34	2·69	7·36	7·36	7·99	16·95		do
					6·93		14233	
0·48	2·64	20·63	23·75			9·34		do
	3·39	17·08	20·47	20·47		8·60		

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C. D. C.
REPORT, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1895



PART I.—EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1895

[No. 7—1896.] Price 15 cents

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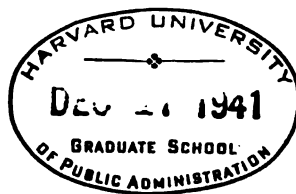


OTTAWA
PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1895

[No. 7—1896.] *Price 15 cents*

Hon. J. G. Bennett



*To His Excellency the Right Honourable Lord Aberdeen, Governor-General of
Canada, &c., &c.*

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended 30th June, 1895, as prepared and laid before me by the Commissioner of Inland Revenue.

All of which is respectfully submitted.

JOHN FISHER WOOD,
Controller of Inland Revenue.

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EXPENDITURE—(APPENDIX B).

	Inside Service.	Excise.	Culling Timber.	Minor Expenditures.	Inspection of Staples.	Weights and Measures.	Gas.	Electric Light.	Adulteration of Food.
	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
SALARIES.									
Paid to each Officer employed in collecting Revenue									
SUPERANNUATION.									
How much deducted from each Officer's salary									
INSURANCE FEES.	132	106	122	129	129	135	139	143	129
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REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

To the Honourable J. F. Wood,

Controller of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended 30th June, 1895, with the usual information as to the cost of collection and statistics respecting the sources whence those revenues were derived.

The following summary comparison shows the accrued revenue for the years ended 30th June, 1891, 1892, 1893, 1894 and 1895, respectively :—

	1891.	1892.	1893.	1894.	1895.
	\$	\$	\$	\$	\$
Excise, including Methylated Spirits...	6,825,152	8,007,944	8,444,502	8,364,964	7,829,848
Public Works.....	14,308	5,886	5,969	6,132	9,883
Culling Timber.....	20,178	9,107	11,493	11,990	8,334
Weights and Measures, Gas and Law Stamps.....	45,120	53,127	57,246	57,445	56,952
Other Revenues.....	247	462	1,020	964	7,080
Totals.....	6,905,005	8,076,526	8,520,230	8,441,495	7,912,097

The following statement exhibits the details of Excise Revenue accrued during the undermentioned years :—

	1.	2.	3.	4.	5.
	1891.	1892.	1893.	1894.	1895.
	\$	\$	\$	\$	\$
Spirits.....	3,546,942	3,876,677	4,142,057	4,133,638	3,901,579
Malt liquor.....	10,495	6,906	6,628	6,125	6,535
Malt.....	591,399	935,668	1,008,130	956,691	765,960
Cigars.....	615,179	634,177	692,266	700,535	647,241
Tobacco.....	1,926,987	2,421,993	2,446,130	2,448,957	2,369,331
Petroleum.....	40,407	43,503	46,343	41,269	41,389
Manufactures in bond.....	34,581	38,338	36,050	37,691	47,780
Seizures.....	2,727	5,367	8,989	3,285	3,280
Other receipts.....	18,222	22,562	24,792	24,377	26,429
Methylated spirits.....	38,213	22,753	33,117	12,396	19,703
Totals.....	6,825,152	8,007,944	8,444,502	8,364,964	7,829,846

The quantity of spirits produced during the year was 2,605,787 proof gallons, as compared with 1,608,344 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
Malt.....	2,820,716
Indian corn.....	32,761,660
Rye.....	8,709,602
Wheat.....	339,391
Oats.....	463,999
Barley.....	14,750

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 54 and 55.

	Proof Gallons.
There was on the 1st July, 1894, in process of manufacture.....	220,197
Less deficiencies.....	90,564
	129,633
Manufactured during the fiscal year.....	2,605,787
Returned to distilleries for redistillation—Duty paid.....	582
In bond.....	232,023
	232,605
Received into distilleries from other sources—	
Duty paid.....	6,705
In bond.....	12
	6,717
	2,974,742

This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock	2,803,410
Fusel-oil written off	6,377
Deficiency arising from rectification	36,034
Remaining in process of manufacture, 30th June, 1895, by actual stock taking	128,921
	<hr/> 2,974,742

The following statement shows the warehousing transactions in spirits during the year ended 30th June, 1895, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse at beginning of Year.	Warehoused during the year. Ex-distillery.	Otherwise Warehoused.	Taken for Consumption.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-distillation.	In Warehouse at end of Year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1890-91	11,099,179	4,570,724	51,740	2,687,664	20,497	325,235	113,321	159,140	12,415,786
1891-92	12,415,786	3,561,255	46,940	2,545,935	32,223	312,140	120,300	177,304	12,836,079
1892-93	12,836,079	4,017,403	72,016	2,731,896	51,239	330,459	123,239	185,851	13,502,814
1893-94	13,502,814	1,911,466	45,108	2,749,109	76,098	289,841	171,177	266,337	11,906,826
Totals.	49,853,858	14,060,848	215,804	10,714,604	180,067	1,257,675	528,037	788,632	50,661,505
Annual average of four years ended 30th June, 1894.	12,463,464	3,515,212	53,951	2,678,651	45,014	314,419	132,009	197,158	12,665,376
1894-95	11,906,826	2,803,410	98,542	2,509,019	117,218	333,838	181,823	232,023	11,434,857

The quantities exported being as follows :—

	Proof Gallons.
1890-91	20,497
1891-92	32,223
1892-93	51,239
1893-94	76,098
1894-95	117,218

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 19 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories.	Total Quantities upon which duty was collected.	Memorandum of Revenue accrued including License Fees
	Paid duty Ex-distillery.	Paid duty Ex-Warehouse	Paid difference between Customs and Excise Duty.		
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1890-91.....	21,177	2,687,664	51,532	2,760,373	3,546,901
1891-92.....	33,038	2,545,935	46,270	2,625,243	3,876,677
1892-93.....	15,701	2,731,896	71,817	2,819,414	4,142,067
1893-94.....	1,206	2,753,401	44,809	2,799,416	4,133,637
Totals	71,122	10,718,896	214,428	11,004,446	15,689,312
Annual average of four years ended 30th June, 1894.....	17,780	2,679,724	53,607	2,751,111	3,924,833
1894-95.....	36,035	2,509,019	95,255	2,640,309	3,901,579

MALT:

The following statement shows the transactions in malt during the year 1894-95, and the four years preceding:—

Fiscal Years.	1 In Warehouse at beginning of Year.	2 Manufactured during the Year.	3 Increase by absorption.	4 Taken for Con- sumption.	5 Exported.	6 Otherwise ac- counted for.	7 In Warehouse at end of Year.	8 Memorandum of Revenue accrued, in- cluding Li- cense Fee.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1890-91.....	26,599,004	52,999,874	.....	57,909,201	3,333,633	1,025,725	17,330,319	591,399
1891-92.....	17,330,319	56,678,903 *1,056,348 }	.....	46,425,882	69,855	775,241	27,794,592	935,667
1892-93.....	27,794,592	53,933,419 *1,765,533 }	.....	50,082,751	307,078	1,064,567	32,039,148	1,008,130
1893-94.....	32,039,148	47,459,005 *1,794,996 }	.....	51,311,206	398,551	470,720	29,112,672	956,691
Totals...	103,763,063	211,071,201 *4,616,877 }	.....	205,729,040	4,109,117	3,336,253	106,276,731	3,491,887
Annual average of four years ended 30th June, 1894....	25,940,766	52,767,800 *1,154,219 }	.....	51,432,260	1,027,279	834,063	26,569,183	872,972
1894-95.....	29,112,672	43,645,516 *1,826,252 }	710,168	50,659,627	573,246	991,463	23,070,272	766,080

*Imported.

TOBACCO :

The following table exhibits the transactions during the Fiscal Years ended 30th June, 1891, 1892, 1893, 1894 and 1895, respectively, in Tobacco, Snuff and Cigarettes :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse 1st July.	Manufactured during the year.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse 30th June.	Raw Leaf taken for Consumption.	Total Tobacco taken for Consumption.	Duty collected thereon, including License Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	£
1890-91..	2,265,178	9,947,650	9,778,708	107,127	103,382	*2,223,611	101	9,778,809	1,928,987
1891-92	*2,226,102	9,929,616	9,992,186	145,286	75,195	1,943,071	422	9,992,608	2,421,993
1892-93	1,943,071	10,566,633	10,127,871	409,431	116,801	1,885,601	802	10,128,673	2,446,130
1893-94	1,895,601	10,455,722	10,002,347	292,549	50,430	1,996,002	174	10,002,521	2,448,957
Totals.....	8,319,952	40,929,621	39,901,112	964,373	345,808	8,048,286	1,499	39,902,611	9,244,067
Average for four years ended 30th June, 1894.	2,079,988	10,232,406	9,975,278	238,593	86,452	2,012,071	375	9,975,653	2,311,017
1894-95	1,996,002	9,511,373	9,768,210	302,771	99,826	1,836,568	111	9,768,321	2,360,831

* NOTE.—Hitherto cigarettes have been calculated at 2½ lbs. per thousand, but it is found to be more correct to reckon them at 3 lbs. The balance brought forward from 1890-91 has been corrected accordingly.

The following is a statement of Canadian tobacco taken for use during the last five years:—

Fiscal Years.	Leaf and Twist paid duty.	Taken for use in Manufactories.	Totals.
	Lbs.	Lbs.	Lbs.
1890-91.....	84,624	286,464	371,088
1891-92.....	72,583	400,718	473,301
1892-93.....	78,427	505,010	583,437
1893-94.....	88,110	816,725	904,835
1894-95.....	65,710	531,031	596,741

The following statement shows the quantity of Canadian roll tobacco which paid duty, and the divisions within which such duty was collected. The quantities shown are included in the foregoing statement (column 3):—

DIVISIONS.	LICENSES.		Tobacco paid Duty during Year ended 30th June, 1895.	Duty collected including License Fees.
	No.	Amount.		
		\$ cts.	Lbs.	\$ cts.
Ottawa.....	5	10 00	520	36 00
Joliette.....	23	40 00	27,040	1,392 00
Montreal.....	35	70 00	22,801	1,210 05
St. Hyacinthe.....	1	2 00	60	5 00
Sorel.....	1	2 00	20	3 00
Terrebonne.....	44	88 00	15,269½	851 48
Totals.....	109	212 00	65,710½	3,497 53
Totals for previous year.....	168	313 00	88,110	4,718 50

CIGARS :

The following statement shows the transactions in Cigars during the fiscal year ended 30th June, 1895, and the four preceding years :—

Fiscal Years.	1.	2.	3.	4.	5.	6.	7.	8.
	In Warehouse 1st July.	Manufac- tured during the Year.	Assessment to bring pro- duction up to Standard.	Taken for Consumption.	Exported.	Otherwise accounted for	In Warehouse 30th June.	Memorandum of Revenue accrued includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	₹
1890-91	12,157,240	100,061,550	25,401	101,142,481	178,775	29,985	10,912,950	615,180
1891-92	10,912,950	107,927,513	7,298	104,528,791	136,100	.....	14,183,170	634,177
1892-93	14,183,170	114,340,490	30,759	114,668,809	526,510	152,400	13,206,700	692,266
1893-94	13,206,700	120,345,137	44,623	115,440,480	480,825	875	17,674,280	700,535
Totals.	50,460,060	442,694,990	108,081	435,780,561	1,322,210	183,260	55,977,100	2,642,158
Annual average of four years ended 30th June,								
1894.	12,615,015	110,673,747	27,020	108,945,140	330,552	45,815	13,994,275	680,539
1894-95	17,674,280	103,882,366	6,785	106,131,294	166,625	259,750	14,985,785	647,241

The revenue derived from goods manufactured in bond during the past five years has been as follows :

1890-91	\$34,581
1891-92	38,338
1892-93	36,050
1893-94	37,691
1894-95	47,780

SPECTION OF PETROLEUM :

The following statement shows the number of packages of each kind of petroleum inspected during the year, and the fees collected thereon :

	Pkges.	Fees.
Canadian	295,101	\$26,540
Imported	222 486	14,815
Mixed	338	34
Total	517,925	\$41,389

PUBLIC WORKS :

The revenue from this source was as follows :

	1893-94.	1894-95.
Hydraulic and other rents	\$3,761	\$4,051
Minor public works	2,371	5,832

CULLING TIMBER :

The amount accrued upon culling of timber was, during 1894-95, \$8,334.70, the cost of the service having been \$23,299.16.

WEIGHTS AND MEASURES AND GAS :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The revenue accrued from these services and from law stamps of the Supreme and Exchequer Courts was \$63,094.14.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted containing details of the work done and the reports of the analysts.

INSPECTION OF STAPLES :

The usual statistics in relation to the service will be found in Appendices **B** and **C**.

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year was 121,549 proof gallons ; 120,920 gallons were sold. A statement of details appears on pages 46 and 97.

Appendix **D** contains, as usual, the details concerning illicit stills seized during the year.

Appendix **E** shows the amount of Excise Revenues collected at each out-office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

E. MIALL

Commissioner.

OTTAWA, 11th October, 1895.

APPENDIX A

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise or Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirita.	Beer.	Wine.	Tobacco.	Petroleum.	Spirita.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1869.....	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870.....	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871.....	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872.....	1·723	2·774	·257	2·481	1·302	1·160	·108	·070	·422	·076
1873.....	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874.....	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875.....	1·394	3·091	·149	1·995	1·589	1·127	·114	·069	·428	·098
1876.....	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877.....	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878.....	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879.....	1·131	2·209	·104	1·954	.....	1·005	·125	·057	·449	.....
1880.....	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881.....	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882.....	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883.....	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884.....	·998	2·924	·117	2·476	.....	1·074	·104	·082	·365	.....
1885.....	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886.....	·711	2·839	·110	2·052	.....	1·007	·091	·074	·502	.....
1887.....	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888.....	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889.....	·776	3·263	·097	2·153	.....	1·107	·114	·068	·529	.....
1890.....	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891.....	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892.....	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893.....	·740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
1894.....	·742	3·722	·089	2·264	.....	1·235	·205	·060	·683	.....
1895.....	·666	3·471	·090	2·163	.....	1·124	·161	·056	·645	.....
Average.....	1·052	3·069	·141	2·170	.....	1·082	·121	·068	·472	.....

APPENDIX B.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce who are empowered to act under the Inspection Act, Revised Statutes, chap. 99, and amending Acts, made up to the 30th June, 1895; also showing the District for which they are appointed, and the Territory comprised in each District.

Districts.	Territory comprising Districts.	Date of Order in Council.	Articles.	Names.	Office.	Residences.
<i>Ontario.</i>						
Brant and Haldimand.	Counties of Brant and Haldimand.	Sept. 27, 1873	Leather and rawhides.	Wm. G. Culbard.	Inspector.	Paris.
Bruce and Grey.	do Bruce and Grey.	do 27, 1873	Fish and fish oils.	John Campbell.	Dep. Inspector.	Kincardine.
do	do	do 27, 1873	do	Geo. S. Miller	do	Owen Sound.
Carleton and Russell.	Carleton and Russell.	do 27, 1873	do			
Essex, Kent and Lambton.	Essex, Kent and Lambton.	do 27, 1873	Leather and rawhides.	Jos. W. Barringer.	Dep. Inspector.	Windsor.
Frontenac, Leeds and Addington.	do	do 27, 1873				
Grenville, Dundas and Stormont.	do	do 27, 1873				
Glengarry and Prescott.	do	do 27, 1873	Leather and rawhides.			
Hamilton.	All that territory lying south of the main line of the Grand Trunk Railway (not incorporated in the Division of Toronto) and east of the Port Dover and Lake Huron Railway.					
do	City of Hamilton.	Nov. 10, 1885	Wheat and other grain.	Edward Adamson.	Inspector.	Hamilton.
Kingston.	Comprising all that portion of Ontario lying west of Kingston and Pembroke Railway, and east of the eastern boundaries of the Counties of Ontario, Muskoka and Parry Sound.	Aug. 29, 1873	Leather and rawhides.	James Brown.	do	do
do	City of Kingston.	Nov. 10, 1885	Wheat and other grain.	Wm. Bletcher.	do	Port Hope.
Lanark and Renfrew.	Counties of Lanark and Renfrew.	Aug. 29, 1873	Leather and rawhides.	Peter McKim.	do	Kingston.
Lennox and Prince Edward.	do	Sept. 27, 1873	Beef and pork.	Wm. Gardner.	do	Dalhousie.
Lincoln and Welland.	All that territory lying south of the line of the Grand Trunk Railway and east of the line of the Port Dover and Lake Huron Railway.	do 27, 1873	Leather and rawhides.	Michael Cairns.	Inspector.	St. Catharines.
do	City of London.	Nov. 10, 1885	Wheat and other grain.			
Middlesex and Eglon.	Counties of Middlesex and Eglon.	Aug. 29, 1873	Leather and rawhides.	Samuel Thompson.	Inspector.	London.

Northumberland and Hastings.	do	27, 1873	Leather and rawhides.	John Hodge.	Inspector.	Belleville.
do Ontario and Durham.	do	27, 1873	Flour and meal.	Wm. Bletcher.	do	do
do Oxford and Norfolk.	do	27, 1873				
Ottawa	Comprising all that portion of Ontario lying east of the Kingston and Pembroke Railway.					
do	City of Ottawa.	Nov. 10, 1885	Wheat and other grain.	W. J. McNeil.	Inspector.	Kingston.
Perth and Huron.	Counties of Perth and Huron.	Aug. 29, 1873	Leather and rawhides.	Francis McCullough.	do	Ottawa.
Peterborough and Victoria.	do Peterborough and Victoria.	Sept. 27, 1873	do	John Meyers.	do	Stratford.
Stratford.	Comprising all that territory lying north of the Grand Trunk Railway between Guelph and Sarnia, and west of the western boundary of the Toronto Division; also all stations upon the line of the Grand Trunk and Georgian Bay Extension between Stratford and Wiarton.	do 27, 1873				
Toronto.	Beginning at the western boundary of the Kingston Division, thence westerly along the north shore of Lake Ontario to Burlington, thence northerly along the route of the Hamilton and North-western Railway to Georgetown, thence westerly to Guelph, along the line of the Grand Trunk Railway, and thence north-westerly by the western-most route of the Wellington, Grey and Bruce Railway to Kincardine, excepting thereon all stations upon the line of the Grand Trunk and Georgian Bay Extension, which shall be deemed to be within the Inspection Division of Stratford.	Nov. 10, 1885	Wheat and other grain.	Edward Adamson.	Inspector.	Toronto.
do	City of Toronto and Counties of York and Peel.	Nov. 10, 1885	Wheat and other grain.	Edward Adamson.	Inspector.	Toronto.
do	do	April 26, 1875	Flour and meal.	James Rough.	do	do
Port Arthur.	Town of Port Arthur and the territory adjacent thereto and comprised within a radius of 15 miles.	do 26, 1875	Leather and rawhides.	F. A. Thompson.	do	do
Simcoe and Algona.	Counties of Simcoe and Algona.	Sept. 11, 1885	Wheat and other grain.	Frank E. Gibbs.	do	Port Arthur.
Wellington and Waterloo.	do Wellington and Waterloo.	do 27, 1873	Fish and fish oils.			
Wentworth and Halton.	do Wentworth and Halton.	do 27, 1873				
Quebec.						
Drummond and Arthabaska.	Counties of Drummond and Arthabaska.	do 13, 1877				
Gaspé and Bonaventure.	do Gaspé, Bonaventure and the Magdalen Islands.	Oct. 19, 1877				
Hochelega.	County of Hochelega.	April 12, 1886	Leather and rawhides.	J. H. Mooney.	Inspector.	Hochelega.

List of Inspectors and Deputy Inspectors of Staple Articles of Canadian Commerce, &c.—*Concluded.*

Districts.	Territory comprising Districts.	Date of Order in Council.	Articles.	Names.	Office.	Residence.
<i>Québec—Continued.</i>						
Lévis.....	Counties of Lévis, Lotbinière, Bellechasse and Dorchester	March 15, 1886	Leather and rawhides..			
Montreal.....	City of Montreal.	Aug. 29, 187	Flour and meal..	Hospice Labelle.	Inspector.....	Montreal.
do	do	do 29, 1873	Wheat and other grain	W. E. Scott	Dep. Inspector	do
do	do	do 29, 1873	Beef and pork	James Dohney	Inspector	do
do	do	do 29, 1873	Ashes.....	Edward J. Major	do	do
do	do	do 29, 1873	Fish and fish oils	Antoine Masson	Inspector.	do
do	do	do 29, 1873	Leather and rawhides..	B. Sykes	Dep. Inspector	do
Ottawa, County of	County of Ottawa, including City of Hull.	Feb. 6, 1884	do	D. Simard	Inspector.....	Hull.
Québec.	City of Québec.	Aug. 29, 1873	Flour and meal..	Philéas Rousseau.	Dep. Inspector	Québec.
do	do	do 29, 1873	Beef and pork	David Nolan	Inspector.....	do
do	County of Québec, Montmorency, Charlevoix, Saguenay and Chicoutimi, for the purposes of inspection of fish and fish oils	Apr. 29, 1878	Fish and fish oils	Louis Côté	Dep. Inspector	do
do	City of Québec.	do 29, 1878	Leather and rawhides..	Aldéric Fortin	Inspector	do
do	do	do 29, 1878	do	Joseph Légaré	Dep. Inspector	do
do	do	do 29, 1878	Butter.....	Pierre Patoine	Inspector.	do
do	do	do 1, 1879	do			
Témiscouata and Kamouraska	Counties of Témiscouata and Kamouraska.					
<i>New Brunswick.</i>						
Carleton	That portion of the County of St. John, including Town of Carleton, lying to the west of the river.	March 18, 1876	Fish and fish oils	S. L. Britain	Inspector	Carleton.
Gloucester	County of Gloucester.	Oct. 12, 1876	do	Fred Witzel	Dep. Inspector	Gloucester.
Northumberland	do	Apr. 13, 1880	do	P. J. Commey	Inspector	Petit Rocher.
Restigouche	do	Apr. 23, 1880	Fish and fish oils			
St. John	That portion of the City and County of St. John, lying to the east of the river.	May 29, 1882	do			
		March 18, 1876	do	P. W. Thomason	Inspector	St. John.

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E. MIALl,
Commissioner.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 14th August, 1895.

APPENDIX C.

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected under provisions of 37 Vic., Cap. 45, during the year ended 30th June, 1895, and the Fees accrued thereon as returned to the Department of Inland Revenue by the respective Inspectors.

WHEAT AND OTHER GRAIN.

DISTRICTS.		WHEAT.														
		Manitoba Hard.				American.		Northern.		Spring.		White Winter.				
		Extra.	No. 1.	No. 2.	No. 3.	No. 4.	Re- jected.	No. 1.	No. 2.	Ctls.	No. 1.	No. 2.	Re- jected.	No. 1.	No. 2.	No. 3.
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal.....	159,840	600											600	23,400	23,240	
Kingston.....	1,800												800	2,100	3,900	
Toronto.....	7,920	5,760											720	300	24,820	3,540
Port Arthur.....	66,880	4,185,700	516,050	17,860	1,520		439,280	12,100	5,600				590,190			
Winnipeg.....	19,080	2,385,140	83,680	3,040			218,840	7,600	34,960				99,340			
Totals.....	85,960	6,740,400	606,090	20,900	1,520	12,240	658,120	19,700	40,560	1,520	690,170	25,860	51,900			3,540

WHEAT AND OTHER GRAIN—Continued.														
WHEAT—Concluded.														
DISTRICTS.	White Fife.		Mixed Winter.		Goose.		Red Winter.		No Grade.		Buckwheat.			
	No. 1.	No. 2.	No. 1.	No. 2.	No. 1.	No. 2.	No. 1.	No. 2.	No. 1.	No. 2.	No. 1.	No. 2.	No. 3.	Re- jected.
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Montreal.....														
Kingston.....	720	360												
Toronto.....	190,380	4,560			6,000	65,520					900	81,168	5,784	7,480
Port Arthur.....	90,780	1,520				10,800						55,500	400	400
Winnipeg.....												67,200	14,448	14,448
Totals.....	221,880	6,440	2,160	2,160	6,000	76,320			47,060	26,820	900	203,868	0,144	92,928

OTHER GRAIN.

WHEAT AND OTHER GRAIN—Concluded.

DISTRICTS.

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STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—Continued.

FLOUR.

DISTRICT.	Straight Roller.		Extra.		Superfine.		Strong Bakers.		On Sample.		Sour.		Re-jected. Bags.	Fees.
	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.	Brls.	Bags.		
Quebec.	3,530	12,219	3,503	2,958	1,074	400	1,040	710			122	766	1,587	\$ cts. 483 37

BEEF AND PORK.

DISTRICT.	BEEF.		PORK.		Fees.
	Mess.	Brls.	Mess.	Extra Prime.	Rejected.
Quebec		202	Brls. 587	Brls. 4	Brls. 18
					\$ cts. 202 75

PICKLED FISH.

DISTRICTS.	Salmon.		Sea Trout.		Herrings.		Mackerel.		Gaspereaux and Alewives.		Codfish.		Other Fish.		Fees.
	Tons.	Brls.	Brls.	½ Brls.	Brls.	½ Brls.	Brls.	½ Brls.	Brls.	½ Brls.	Brls.	½ Brls.	Brls.	½ Brls.	
Quebec	22	341	4	54	13	2,703	176								\$ cts. 335 08
Carleton, N.B.					31	3,297	4,009		1,128		2,356	1	58		84 33
St. John									4,360						531 82
Victoria								2							11 86
Lunenburg						616	838	14							50 77
Arichat						981		129							71 06
Totals	22	341	4	54	13	7,207	5,454	320	5,412	1	2,356	1	58		1,014 41

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—*Concluded.*

FISH OIL.

DISTRICTS.	Seal Oil.			Cod Oil.						Herring Oil.		Porpoise Oil.	Hake Oil.	Fees.	
	No. 2 Pale.	No. 3 Straw	No. 4 Brown	A.			B.			A.	B.	No. 2 Straw	A.		
	Tierces.	Tierces.	Tierces.	P'unch's	Hds.	Tierces.	Brls.	P'unch's	Tierces.	Brls.	Tierces.	Tierces.	Brls.		Brls.
Quebec	50	488	23	....	....	301	....	....	4	....	2	....	...	....	\$ cts. 112 20
St. John.....	.....	.....	.....	....	....	....	289	...	....	9	....	....	2	147	68 05
Lunenburg.....	.....	.....	.....	24	30	251	....	1	24	...	....	3	....	....	66 60
Totals.....	50	488	23	24	30	552	289	1	28	9	2	3	2	147	246 85

LEATHER AND HIDES.

Districts.	Hides.				Calf Skins.			Fees.
	1	2	3	Sq. Ft.	1	2	3	
								\$ cts.
Montreal.....	19,313	4,630	2,110	.....	.....	.....	.....	1,297 94
Quebec.....	14,635	6,325	744	.....	.....	.....	.....	1,570 49
Hamilton.....	19,864	9,371	1,130	.....	1,409	419	.....	1,609 65
Kingston	5,482	573	719	.....	.....	.....	.....	338 85
Ottawa	6,250	2,211	837	.....	.....	.....	.....	464 90
Toronto	33,635	19,286	3,028	.....	.....	.....	.....	2,780 45
Fredericton.....	396	22	.....	.....	.....	.....	.....	20 85
St. John.....	7,946	1,515	.....	.....	.....	.....	.....	472 25
Winnipeg.....	8,943	4,023	436	.....	618	378	.....	656 14
Hochelaga.....	33,570	11,052	3,758	.....	.....	2,196	.....	2,462 40
Levis.....	1,549	205	2	.....	.....	.....	.....	87 80
Totals	151,583	59,213	12,764	.....	2,027	2,993	.....	11,761 72

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B.

STATEMENT of Seizures on account of Illicit Manufactures for Fiscal Year ended
30th June, 1895.

Divisions.	Nos.	Names.	Schedule Value.	Dates.	Remarks.
			\$ cts.		
Ottawa.....	121	Victor Legault.....	5 00	July 20, 1894.	
	122	John Roos.....	0 55	Aug. 30, 1894.	Fined \$10.
	123	{ M. Lauzon..... Dr. F. Martin..... }	52 00	Sept. 6, 1894.	
	125	J. M. Lavoie.....	29 60	Mar. 20, 1895.	Fined \$25.
	126	L. Taillefer.....	22 50	do 29, 1895.	do \$10.
	127	P. H. Durocher.....	2 93	do 30, 1895.	do \$10.
	128	Jos. Grant.....	18 00	April 2, 1895.	do \$10.
	129	John Jounisse.....	9 60	do 15, 1895.	do \$10.
	130	Mrs. I. Potvin.....	0 60	do 15, 1895.	Confiscation sufficient.
	131	V. Landreville.....	0 80	do 19, 1895.	Fined \$10.
Owen Sound...	26	Unknown.....	15 00	May 20, 1895.	
St. Catharines...	15	Wm. Long.....	0 10	June 26, 1895.	Fined \$50.
	16	John Simpson.....	28 80	do 26, 1895.	do \$50.
	17	H. Winnett.....	4 00	do 26, 1895.	do \$50.
Joliette.....	119	E. Wadon.....	47 25	April 10, 1895.	do \$10.
	120	Bonenfant & Frères.....	0 91	May 3, 1895.	do \$50.
	121	Joseph Liard.....	0 50	do 3, 1895.	Dept. of Justice for prosecution
	122	M. Lafortune.....	2 15	do 4, 1895.	do do
	123	D. Laliberté.....	0 20	do 4, 1895.	do do
	124	Jos. Dugas.....	0 25	do 4, 1895.	Fined \$50.
	125	A. Bonenfant.....	5 75	June 20, 1895.	do \$50.
	126	C. Mageau.....	20 00	do 21, 1895.	do \$50.
Montreal.....	781	Pierre Larose.....	8 90	Aug. 4, 1894.	Fined \$50.
	782	D. Benoit.....	2 34	do 4, 1894.	do \$50.
	783	T. Monastesse.....	0 60	do 11, 1894.	do \$10.
	784	F. St. Aubin.....	5 00	Sept. 12, 1894.	Sentenced to fine of \$100.
	785	Sailors of the steamship "Slubenbuk".....	16 00	do 24, 1894.	
	786	W. C. Tanner.....	18 10	do 28, 1894.	Fined \$200.
	787	Alphonse Legros.....	3 30	do 25, 1894.	do \$50.
	788	F. Dugas.....	1 80	Oct. 22, 1894.	do \$5.
	789	Noah Beaudoin.....	3 05	Nov. 17, 1894.	do \$35.
	790	Louis Desjardins.....	1 35	do 23, 1894.	
	791	{ P. A. La Rivière..... J. Bourbon..... }	12 25	Dec. 6, 1894.	{ Dismissed.
	792	Mad. Legault.....	2 70	do 12, 1894.	Fined \$10.
	793	François Desbiens.....	2 00	do 17, 1894.	Sentenced to fine of \$100 and 1 month in jail.
	794	I. Tétrault.....	0 40	do 21, 1894.	Fined \$25.
	795	P. Hamelin.....	5 00	do 29, 1894.	do \$105.
	796	E. J. Morin.....	1 00	Jan. 15, 1895.	Fined \$105.
	797	E. Brunet.....	10 00	do 16, 1895.	do \$50.
	798	S. Vallée.....	1 00	do 24, 1895.	do \$10.
	799	Eug. Dion.....	20 20	Feb. 2, 1895.	do \$110.
	800	A. Leblanc.....	41 80	do 14, 1895.	do \$50.
	801	A. Michaels.....	6 75	do 15, 1895.	do \$10.
	802	On property of L. Nad- deau, belonging to — Durand.....	2 10	do 27, 1895.	
	803	Alex. Robidoux.....	1 20	April 13, 1895.	do \$10.
	804	O. Limoges.....	10 00	do 17, 1895.	do \$50.
	805	W. Gill.....	5 00	do 30, 1895.	do \$5.
	806	E. Dion.....	36 86	May 2, 1895.	Sentenced to 6 mos. imprison- ment, with hard labour, and \$500 fine and costs, and in default further term of 2 mos. imprisonment.
	807	Joseph Burrelle.....	2 42	do 10, 1895.	Sentenced to \$50 fine, and in default 6 mos. in jail.
	808	O. Salvas.....	4 40	do 22, 1895.	Sentenced to \$100 fine and 1 month in jail, and in default 1 month extra.
	809	S. Brenner.....	3 00	June 4, 1895.	Fined \$10.

**STATEMENT of Seizures on account of Illicit Manufactures for Fiscal Year ended
30th June, 1895—Continued.**

Divisions.	Nos.	Names.	Schedule Value.	Dates.	Remarks.
			\$ cts.		
Montreal—Con.	810	L. Guertin.....	1 80	June 8, 1895.	If voluntary payment of \$10 is made, no proceedings; goods confiscated.
	811	J. Z. Gagnier.....	4 80	do 10, 1895.	Fined \$10.
	812	A. Massé.....	1 80	do 10, 1895.	do \$10.
	813	A. Fontaine.....	0 80	do 10, 1895.	do \$10.
	814	J. O. Vallée.....	1 20	do 10, 1895.	do \$10.
	815	G. Brosard.....	1 00	do 10, 1895.	do \$10.
	816	V. Demers.....	1 00	.....	Prisoner acquitted.
Quebec.....	348	F. Patry.....	2 60	Aug. 17, 1894.	Fined \$10.
	349	H. Têtu.....	55 50	Oct. 8, 1894.	Goods confiscated.
	350	P. Gagné.....	20 93	do 9, 1894.	do
	351	Capt. E. Boulanger.....	125 00	do 9, 1894.	do
	352	E. Têtu.....	75 00	do 9, 1894.	do
	353	P. Gagné.....	96 31	do 11, 1894.	do
	354	On beach at St. Thomas.	20 93	do 14, 1894.	do
	355	Wm. Readman.....	62 55	Dec. 17, 1894.	Dept. of Justice for prosecution
	356	do.....	609 14	do 18, 1894.	do
	357	J. Soquet.....	10 00	Mar. 22, 1895.	Fined \$100.
	358	N. Dussault.....	25 00	April 27, 1895.	do
	359	J. P. Dugal.....	6 00	May 9, 1895.	Dept. of Justice for prosecution
	360	Elie Guay.....	4 75	do 30, 1895.	do do
	361	Geo. E. Roy.....	31 02	do 30, 1895.	do do
	362	A. Couture.....	3 50	June 8, 1895.	do
	363	J. Corriveau.....	14 90	do 9, 1895.	do
Sherrbrooke.....	98	R. Johnston.....	10 00	Mar. 26, 1895.	Fined \$5.
	99	J. S. Mitchell.....	100 00	do 26, 1895.	do
	100	T. Cowan.....	3 00	do 26, 1895.	do \$1.50.
Sorel.....	61	D. Faucher.....	20 20	Feb. 15, 1895.	Confiscation sufficient.
	62	C. Brissette.....	0 30	May 6, 1 95.	Fined \$50.
	63	C. Daviau.....	0 75	do 7, 1895.	Dept. of Justice for prosecution
	64	F. Bernard.....	0 65	do 10, 1895.	Fined \$50.
	65	P. Malo.....	61 15	do 23, 1895.	do \$110.
St. Hyacinthe..	47	J. Blanchard.....	50 25	Dec. 6, 1894.	Fined \$10.
	48	L. Fontaine.....	1 00	Mar. 28, 1895.	do \$50.
	49	E. Thérault.....	26 00	June 4, 1895.	Dept. of Justice for prosecution
St. John's.....	75	A. Casavant.....	15 00	Aug. 14, 1894.	Dept. of Justice for prosecution
	76	Fred. Conley.....	7 50	Sept. 22, 1894.	Fined \$100; left the country.
	77	L. V. Beaudry.....	10 50	do 28, 1894.	do \$50.
	78	A. S. Streeter.....	1 00	Nov. 29, 1894.	do \$75 or 4 mos. in jail.
	79	F. H. Crowell.....	1 80	April 3, 1895.	do \$60.
Terrebonne.....	41	D. Clouthier.....	14 70	Jan. 5, 1895.	do \$50.
	42	F. Labelle.....	5 60	do 5, 1895.	do \$200 and 2 mos. in jail, but has appealed.
	43	B. Beaulne.....	0 60	April 8, 1895.	do \$50.
	44	F. Lalonde.....	1 00	do 8, 1895.	do \$50.
Three Rivers...	84	T. Frappier.....	13 00	Jan. 3, 1895.	do \$100 and 2 mos. in jail.
Cape Breton....	34	A. & J. Campbell.....	50 30	Nov. 1, 1894.	Fined \$200 each.
	35	A. B. Beaton.....	21 20	do 2, 1894.	do \$300 and 3 mos. in jail.
	36	John McIsaac.....	64 10	do 21, 1894.	do \$200 and 2 do
	37	A. B. Beaton.....	10 00	June 4, 1895.	Sentenced to \$100 and 1 month in jail; second offence, sentenced to fine of \$500 and 6 months in jail.
Halifax.....	139	Estate W. B. Spencer...	6 65	Sept. 7, 1894.	Dept. of Justice for prosecution
	140	Angus Chisholm.....	16 80	April 23, 1895.	Case dismissed.
	141	F. Gastonguay.....	12 25	May 1, 1895.	Sentenced to fine of \$50.
	142	C. Aucoin.....	4 90	do 1, 1895.	do do \$50.
	143	Mrs. M. Wood.....	2 50	do 1, 1895.	Fined \$10.
	144	J. P. Wambolt.....	7 80	do 1, 1895.	do \$10.
	145	Dan. Walker.....	0 56	do 26, 1895.	Dept. of Justice for prosecution
	146	A. Allan.....	0 12	do 28, 1895.	do do
	147	Wm. Byng.....	0 28	do 28, 1895.	do do
	148	L. Rose.....	0 56	do 28, 1895.	do do
	149	Mrs. McIntyre.....	0 36	do 30, 1895.	Fined \$10.

**STATEMENT of Seizures on account of Illicit Manufactures for Fiscal Year ended
30th June, 1895—Concluded.**

Divisions.	Nos.	Names.	Schedule Value.	Dates.	Remarks.
			\$ cts.		
Halifax—Con...	150	Thos. O'Malley.....	3 60	May 31, 1895.	Tobacco may be released on payment of duty, &c.
	151	John E. Hills.	6 30	do 31, 1895.	Tobacco may be released on payment of duty, &c.
	152	J. Scott & Co.....	4 50	June 3, 1895.	Fined \$10.
	153	Wm. A. Adams.....	10 05	do 7, 1895.	do \$10.
	154	G. E. Wallace & Co.....	6 30	do 7, 1895.	
	155	Peter Mihan.....	0 28	do 12, 1895.	do \$10.
Pictou.....	156	C. Clarke.	1 20	do 25, 1895.	Dept. of Justice for prosecution
	65	Hugh McInnes.....	30 00	Sept. 20, 1894.	Sentenced to fine of \$100.
	66	A. Chisholm.....	14 00	Oct. 27, 1894.	
Vancouver.....	67	{ Thos. Stewart..... } Nancy McDonald. . }	28 00	June 1, 1895.	
	1	T. G. O'Rourke	83 00	July 29, 1894.	} Purchased from J. W. Lax & Co., who were fined \$500.
	2	John Jervis	165 00	Aug. 13, 1894.	
	3	T. McNeely	134 06	Sept. 11, 1894.	
	4	Allan McLean.....	0 75	.....	Fined \$10.
		{ P. Thibideau..... }			Fined \$100, or in default 1 month in jail.
	5	{ R. J. Baker..... }	40 00	Nov. 18, 1894.	Fined \$250, or in default 4 months in jail.
	6	{ John McDonald } James Bruce..... }	25 00	Feb. 16, 1895.	Fined \$100.

E. MIALL,

Commissioner.

**INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.**

APPENDIX E.

STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, during the Year ended 30th June, 1895.

Divisions.	Outoffices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum	Manu- factures in Bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville.	Deseronto					5,035 50					5,035 50
	Pictou		1,238 81								1,238 81
	Trenton		3,666 83								3,666 83
Brantford	Paris						944 40				944 40
	Tilsonburg		5,595 29	50 00	1,881 23		1,459 35				3,390 58
	Woodstock		37,520 46	50 00	290 00		4,406 77				10,342 06
Guelph	Berlin	320 00	2,672 77			10,520 50	13,925 40	0 10			62,286 46
	Galt	460 00			3,621 54		1,893 00				8,647 31
	New Hamburg	50 00			3,074 07						3,124 07
Hamilton	Preston	300 00			2,775 00		2,534 80				5,659 80
	Salem	100 00									100 00
	Waterloo	275 00			9,059 50		2,871 00				12,205 50
Kingston	Waterloo Distillery	250 00			3,270 00					1,300 00	208,761 41
	Dundas	200 00			22,186 61						22,386 61
	Grenville	150 00			4,232 34						4,382 34
London.	Napanee	40 00				4,093 00		49 00			10,851 90
	Petrolia	20 00	6,669 90					8,792 85			15,954 78
	Sarnia	80 00	7,141 93			17,033 25		650 00			35,177 10
Owen Sound	St. Thomas	40 00	16,105 35	50 00	1,283 50			342 40			17,468 55
	Strathroy	20 00	7,893 85	50 00	2,682 30		6,360 00				6,954 25
	Collingwood	155 00	3,233 95	50 00	3,590 00			0 30			21,553 01
Perth	Kincardine	20 00	3,937 44			17,107 47	354 00				1,877 18
	Meaford	20 00	1,857 18			51 50					4,155 64
	Walkerton	375 00	4,084 14		9,207 14						11,727 44
Peterborough	Arnprior	40 00	9,042 33				2,145 30				9,657 13
	Eganville	20 00	2,568 11			539 00	25 80				2,608 11
	Peulbrook	80 00	13,677 56	50 00	120 00	12,392 38	2,166 18				33,486 12
Prescott.	Renfrew	40 00	6,635 41								6,675 41
	Smith's Falls							202 60			202 60
	Cobourg	140 00	9,969 30		3,124 56						13,233 86
Prescott.	Lindsay	90 00	4,132 51		216 00						4,438 51
	Port Hope	270 00	4,063 94		11,231 91						15,565 85
	Brookville	332 50	6,912 18		7,014 66		7,733 10	294 40			22,336 54
	Gananoque	40 00	5,008 06								5,048 06

STATEMENT showing the Amount of Excise Revenues collected at each of the undermentioned Outoffices, &c.—*Concluded.*

Divisions.	Outoffices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum	Manu- factures in Bond.	Other Receipts.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
St. Catharines.	Niagara Falls.										857 30
	Port Colborne.				3,632 03		857 30				3,682 03
Stratford.	Thorold.		1,794 52	50 00							1,794 52
	Welland.		2,183 64				438 60	150 80			2,773 04
	Goderich.	170 00	3,806 34		1,157 00						5,133 34
	Listowel.	125 00			2,039 79		1,392 00				3,556 79
	Palmerston.	200 00			16,568 58						16,768 58
Toronto.	St. Mary's.	20 00	3,771 96			2,081 63					5,873 59
	Barrie.	332 50	3,523 89		4,850 87		809 55				9,516 81
	Hornby.	100 00			3,513 57						3,613 57
	Orillia.	100 00			503 25			61 20			603 25
	Whitby.	37 50					146 85	10 30			245 55
Windsor.	Chatham.	135 00	6,098 54			3,706 49	2,609 55				12,559 88
	Leamington.	37 50					206 10				243 60
Montreal.	Valleyfield.		20,610 37								20,610 37
Quebec.	Gaspé.					908 00					908 00
	Magdalen Islands.					374 75					374 75
St. John's, Que.	Paspébiac.					3,334 00					3,334 00
	Rivière du Loup.		10,119 32								10,119 32
	Granby.	75 00					22,710 15				22,785 15
	Arthabaskaville.	120 00	10,845 80				854 25				11,865 05
	Bathurst.	20 00	389 55								399 55
Chatham.	Newcastle.	20 00									20 00
	Andover.	20 00	46 51								66 51
St. John, N.B.	Campo-Bello.	40 00	1,985 13			10,250 26					10,270 26
	Fredericton.	60 00									60 00
	Moncton.	30 00				22,944 47		90 00			23,034 47
	St. Stephen.	40 00	12,602 02			12,602 02		1,714 95			14,346 97
	Sackville.	20 00	9,338 63			9,338 63		136 10			9,514 73
Cape Breton.	Shediac.	20 00	5,453 75			5,453 75		31 96			5,506 71
	Sussex.	20 00				347 20					347 20
	Woodstock.	20 00	1,588 50			1,588 50					1,608 50
	North Sydney.	20 00	536 91								536 91
	Amherst.	40 00	4,781 02			4,781 02					4,781 02
Halifax.	Truro.	40 00	2,295 37			2,295 37					2,325 37
	Weymouth (to Nov. 30, 1894).	120 00	3,593 75			3,593 75					3,713 75
	Yarmouth (to Nov. 30, 1894).	120 00	1,714 02			1,714 02					1,834 02
	St. John's.	40 00				4,618 48	333 00	24 80			4,976 28
	New Glasgow.	20 00				5,015 00					5,035 00

[illegible]

NOTE.—From 1st December, 1894, two new Divisions were established, viz.: Yarmouth and Calgary, the former including Weymouth and Yarmouth Outfalls, and the latter Calgary.

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895

FINANCIAL RETURNS, 1894-95

DR.

No. 2.—GENERAL EXPENDITURE

Amounts due to Collectors, &c., 1st July, 1894.	EXPENDITURES AUTHORIZED BY DEPARTMENT.					Amounts due by Collectors, &c., 30th June, 1895.	Totals.
	Salaries.	Contingencies.	Seizures.	Cullers' Fees.	Cullers' Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
49 08	309,340 08	82,581 56	756 37	.....	.....	343 98	393,071 67
.....	7,783 32	3,042 80	.....	6,606 37	5,866 67	75 00	23,374 16
.....	.....	.....	2,578 36	.....	.....	.....	2,578 36
.....	8,498 59	18,178 25	.....	.....	.....	.....	26,676 84
.....	40,955 00	4,796 23	.....	.....	.....	16 66	45,757 29
.....	55,316 46	15,675 22	49 25	.....	.....	193 26	71,234 19
.....	15,091 55	5,682 42	.....	.....	.....	212 88	20,986 85
.....	.....	6,358 77	.....	.....	.....	.....	6,358 77
49 08	436,985 00	136,315 25	3,383 98	6,606 37	5,866 67	841 78	592,048 13

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

ACCOUNT, 1894-95.

CR.

SERVICES.	Amounts due by Collectors, &c., 1st July, 1894.	Amounts disbursed by the Receiver General on requisition of the Department.	AMOUNTS DEDUCTED FROM SALARIES FOR		Amounts due to Collectors, &c., 30th June, 1895.	Totals.
			Superannuation.	Insurance.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and seizures, per statement No. 4.....	393 98	386,416 24	6,140 01	71 76	49 08	393,071 07
Culling timber, per statement No. 8.....	75 00	23,151 22	147 94	.....	.....	23,374 16
Excise seizures distributed, per statement No. 4, appendix B.....	.....	2,578 36	.....	.....	.....	2,578 36
Sundry minor expenditures, per statement No. 12.....	.....	26,506 91	169 93	.....	.....	26,676 84
Departmental expenditure, per statement No. 17.....	16 66	45,080 01	671 22	.....	.....	45,767 89
Weights and measures, per statements Nos. 20A and 20B.....	193 26	69,815 53	1,068 02	157 38	.....	71,234 19
Gas inspection, per statement No. 22.....	212 88	20,479 95	294 02	.....	.....	20,986 85
Electric light inspection, per statement No. 24.....	.....	6,358 77	.....	.....	.....	6,358 77
	891 78	580,386 99	8,491 14	229 14	49 08	590,048 13

E. MIALL,
Commissioner.

EXCISE,

No. 3.—COLLECTION Divisions.

(For Details, see

Dr.

Balances due 1st July, 1894.	AMOUNTS ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum. Inspection Fees.	Bonded Manu- factures.	Seignior.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
158 55	107,932 65	100 00	4,166 45	13,041 25	250 20	305 80		
220 25	17,114 97	150 00	7,174 89	12,625 13	19,815 15			10 9
	10,761 19			3,174 74		15 50		
157 80	267,094 11	450 00	60,427 71	14,122 35	22,914 90	24 90		
965 62	155,764 43	150 00	43,799 46	291,190 32	21,717 21	1,065 40	5,216 43	
212 34	52,527 20	100 00	37,987 03	37,327 62	16,857 33	1,914 30	2,442 30	
1,179 00	81,073 21	300 00	61,498 20	66,612 93	128,143 32	11,855 72		
	168,161 86	200 00	4,154 90	54,170 79	1,033 98	2,016 20		85 00
329 40	16,798 98	375 00	15,795 05	27,002 61	6,349 80	1 00		
32 40	60,156 33	50 00	385 25	12,931 38	2,191 98	202 60		
	36,467 37	200 00	18,320 01	4,070 02	1,242 30	362 60		
	7,381 36	50 00	195 33	1,896 02		224 15		
84 38	93,938 73	150 00	29,576 48		7,905 60	308 84	300 00	
30 60	24,220 33	100 00	14,464 70	3,733 76	11,185 80	158 60		
532 04	27,910 54	300 00	22,932 86	4,560 26	6,469 20	506 75		
1,284 51	519,573 99	650 00	167,330 03	241,568 93	34,947 03	5,516 10	19,939 13	1 25
1,863 34	237,604 41	246 20	30,129 34	4,557 25	7,667 55	198 17	62 83	
430 23								
7,480 46	1,884,481 66	3,571 20	518,337 69	792,585 36	288,790 35	24,676 63	27,960 69	96 25
	21,414 43	50 00	518 92	10,466 81	151 90			63 13
7,112 41	918,839 74	550 00	124,164 29	818,502 73	262,875 74	6,763 73	15,375 10	1,237 15
1,028 69	298,968 33	125 00	26,098 73	141,050 05	10,874 38	7 60	3,914 24	704 25
36 00	96,123 61	50 00	404 13	9,178 63	17,037 66		300 00	56 30
10 11	23,456 76			422 85			230 20	210 00
	44,142 55	50 00		107 50				60 00
	22,067 08				22,860 15	36 85		117 00
	4,379 26	50 00	344 19	851 48	181 50			50 00
304 29	62,230 16			1,745 25	4,747 94	251 10		
8,491 50	1,491,621 92	875 00	151,530 26	982,325 30	318,729 27	7,059 28	19,819 54	2,488 15
				4,761 62				
143 32	84,200 88	250 00	30,171 44	139,075 60	3,036 18	1,590 85		66 14
				23,888 12		0 45		
				9,221 78	521 10	17 35		
5,860 50								
6,003 82	84,200 88	250 00	30,171 44	176,947 12	3,557 28	1,608 65		66 14
	389 55			10,250 26				
1,084 12	116,494 23	150 00	13,448 15	125,971 98	12,368 55	4,123 90		10 00
1,084 12	116,883 78	150 00	13,448 15	136,222 24	12,368 55	4,123 90		10 00
468 37	49,733 95	650 00	8,393 04	32,092 25	5,904 15	1,211 60		610 00
364 67	79,799 79	489 66	19,736 65	43,178 83	10,044 45	1,305 65		
833 04	129,533 74	1,139 66	28,129 69	75,271 08	15,948 60	2,517 25		610 00
	3,927 35	50 00	1,200 00	43,614 50		352 40		
497 05	185,406 74	475 00	21,328 14	162,865 24	7,846 80	1,050 97		
	5,522 61	25 00	1,934 25					
24,389 99	3,901,578 68	6,535 86	766,079 62	2,369,830 84	647,240 85	41,389 08	47,780 23	3,280 34
	28,576 48	650 66	59,004 82	7,145 48	37 50		170 88	130 88
	3,873,002 20	5,885 20	707,074 80	2,362,685 36	647,203 35	41,389 08	47,609 35	3,160 16

INLAND REVENUE DEPARTMENT, OTTAWA, 14th August, 1895.

1894-95.

in Account with Revenue.

Appendix A.)

CR.

Other Receipts.	Total Duties Accrued.	Total Debits.	Divisions.	Deposited to the Credit of the Receiver General.	Balances due 30th June, 1895.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
184 50	125,989 85	126,148 40	Belleville.....	125,925 95	222 45	126,148 40
60 00	56,950 14	57,170 39	Brantford.....	56,792 47	377 92	57,170 39
100 00	14,051 43	14,051 43	Cornwall.....	14,051 43		14,051 43
1,370 00	366,403 97	366,561 77	Guelph.....	366,387 27	174 50	366,561 77
949 38	619,852 63	520,818 25	Hamilton.....	518,494 77	2,323 48	520,818 25
545 06	149,700 83	149,913 17	Kingston.....	149,610 24	302 93	149,913 17
382 60	349,865 98	351,044 98	London.....	348,845 97	2,199 01	351,044 98
217 96	230,040 69	230,040 69	Ottawa.....	230,040 69		230,040 69
180 00	66,502 44	66,831 84	Owen Sound.....	66,372 38	459 46	66,831 84
180 00	76,097 54	76,129 94	Perth.....	76,117 54	12 40	76,129 94
160 00	60,822 30	60,822 30	Peterborough.....	60,822 30		60,822 30
110 00	9,856 86	9,856 86	Port Arthur.....	9,856 86		9,856 86
386 40	132,656 05	132,740 43	Prescott.....	132,458 30	282 13	132,740 43
120 00	53,983 19	54,013 79	St. Catharines.....	53,802 59	211 20	54,013 79
100 00	62,779 61	63,311 65	Stratford.....	63,064 15	247 50	63,311 65
4,903 60	994,430 06	995,714 57	Toronto.....	994,312 79	1,401 78	995,714 57
10,060 15	290,525 90	292,389 24	Windsor.....	291,329 88	1,059 36	292,389 24
		430 23	Suspense Account.....		430 23	430 23
20,009 64	3,560,509 47	3,567,989 93	Ontario.....	3,558,285 58	9,704 35	3,567,989 93
60 00	32,725 19	32,725 19	Joliette.....	32,662 34	62 85	32,725 19
2,737 32	2,151,045 80	2,158,158 21	Montreal.....	2,150,966 24	7,191 97	2,158,158 21
1,010 00	482,752 70	483,781 39	Quebec.....	482,522 02	1,259 37	483,781 39
93 47	123,244 00	123,280 00	Sherbrooke.....	122,690 27	589 73	123,280 00
226 00	24,539 81	24,549 92	Sorel.....	24,443 33	106 59	24,549 92
60 00	44,420 05	44,420 05	St. Hyacinthe.....	44,420 05		44,420 05
40 00	45,121 08	45,121 08	St. Johns.....	45,121 08		45,121 08
20 00	5,876 43	5,876 43	Terrebonne.....	5,876 43		5,876 43
80 00	69,054 45	69,358 74	Three Rivers.....	69,054 45	304 29	69,358 74
4,320 79	2,978,779 51	2,987,271 01	Quebec.....	2,977,756 21	9,514 80	2,987,271 01
20 00	4,781 62	4,781 62	Cape Breton.....	4,781 62		4,781 62
430 00	258,821 09	258,964 41	Halifax.....	258,421 78	542 63	258,964 41
70 00	23,958 57	23,958 57	Pictou.....	23,958 57		23,958 57
	9,760 23	9,760 23	Yarmouth.....	9,536 28	223 95	9,760 23
		5,860 50	Suspense Account.....		5,860 50	5,860 50
520 00	297,321 51	303,325 33	Nova Scotia.....	296,698 25	6,627 08	303,325 33
30 00	10,669 81	10,669 81	Chatham.....	10,669 81		10,669 81
470 00	273,036 81	274,120 93	St. John.....	273,303 38	817 55	274,120 93
500 00	283,706 62	284,790 74	New Brunswick.....	283,973 19	817 55	284,790 74
270 00	98,864 99	99,333 36	Vancouver.....	97,547 66	1,785 70	99,333 36
140 00	154,695 03	155,059 70	Victoria.....	154,847 62	212 08	155,059 70
410 00	253,560 02	254,393 06	British Columbia.....	252,395 28	1,997 78	254,393 06
40 00	49,184 25	49,184 25	Charlottetown, P.E.I.....	49,174 25	10 00	49,184 25
609 00	379,581 89	380,078 94	Winnipeg, Man.....	379,181 28	897 66	380,078 94
20 00	7,501 86	7,501 86	Calgary, N.W.T.....	7,501 86		7,501 86
26,429 43	7,810,145 13	7,834,535 12	Totals.....	7,804,965 90	29,569 22	7,834,535 12
	95,706 20		Less—Refunds, as per Statement No. 16.			
26,429 43	7,714,438 93		Net Revenue.			

E. MIALI, Commissioner.

EXCISE,

No. 4.—COLLECTION Divisions

(For Details, see

DR.

Balances due by Collectors, 1st July, 1894.	Amounts received from Department to meet Expenditure.	DEDUCTION FROM SALARIES FOR		Balances due to Collectors, 30th June, 1895.	Totals.	Divisions.
		Super-annuation.	Insurance.			
£ cts.	£ cts.	£ cts.	£ cts.	£ cts.	£ cts.	
43 98	6,435 54	122 47			6,601 99	Belleville
	6,144 53	107 12			6,251 65	Brantford
	1,002 30	18 70			1,021 00	Cornwall
	15,266 84	290 30			15,557 14	Guelph
	21,040 52	403 80			21,444 32	Hamilton
	10,427 41	196 59			10,624 00	Kingston
	17,419 19	345 90			17,765 09	London
	5,914 78	117 32			6,032 10	Ottawa
	3,873 34	52 95			3,926 29	Owen Sound
	4,732 54	61 91			4,794 45	Perth
	4,518 00	85 84			4,603 84	Peterborough
	1,031 46	20 00			1,051 46	Port Arthur
	10,665 45	209 82			10,875 27	Prescott
	6,961 79	119 88			7,081 67	Stratford
	4,668 21	84 92			4,753 13	St. Catharines
	38,415 53	756 47			39,172 00	Toronto
	19,830 58	390 35		49 08	20,270 01	Windsor
	9,005 41	150 00			9,155 41	District Inspectors
43 98	187,353 42	3,534 34		49 08	190,980 82	Ontario
	2,199 94	37 48			2,237 42	Joliette
	44,189 84	820 64	71 76		45,082 24	Montreal
	10,806 76	191 28			10,998 04	Quebec
	2,824 13	26 40			2,850 53	Sherbrooke
	1,050 23	18 20			1,068 43	Sorel
	1,065 50	20 00			1,085 50	St. Hyacinthe
	2,251 04	36 16			2,287 20	St. Johns
	1,067 76	16 44			1,084 20	Terrebonne
	2,337 64	44 72			2,382 36	Three Rivers
	5,130 84	46 00			5,176 84	District Inspectors
	72,923 68	1,257 32	71 76		74,252 76	Quebec
	1,212 72	24 00			1,236 72	Chatham
	8,761 97	168 84			8,930 81	St. John
	2,300 64	40 00			2,340 64	District Inspector
	12,275 33	232 84			12,508 17	New Brunswick
	930 10	15 00			945 10	Cape Breton
	11,486 32	221 31			11,707 63	Halifax
	1,095 95	17 99			1,113 94	Pictou
	1,213 77	19 57			1,233 34	Yarmouth
	3,320 83	50 00			3,370 83	District Inspector
	18,046 97	323 87			18,370 84	Nova Scotia
100 00	2,252 23	43 96			2,396 19	Charlottetown, P.E.I.
200 00	15,217 53	255 47			15,673 00	Winnipeg, Man.
	2,530 48	27 06			2,557 54	Calgary, N.W.T.
	4,272 94	50 00			4,322 94	District Inspector
200 00	22,020 95	332 53			22,553 48	Manitoba and N.W.T.

.894-95.

n account with Expenditure.

Appendix B.)

CR.

Balances due to Collectors, 1st July, 1894.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1895.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
6,123 76	5,360 00			50 00	226 35	207 90	43 98	6,601 99
935 00	14,525 00			48 00	406 10	435 55		6,251 65
20,435 81	9,837 50		624 97			86 00		1,021 00
16,852 50	5,870 00		13 00	270 00	502 46	481 68		15,557 14
5,870 00	2,650 00	26 00	98 00	150 00	133 62	249 92		21,444 32
4,345 72	4,300 00	6 00			40 20	463 30		10,624 00
1,000 00	10,496 66				129 90	534 69		17,765 09
6,000 00	4,250 00		403 84	125 00	53 15	82 95		6,032 10
37,911 03	19,396 28			99 96	606 10	135 35		3,926 29
7,500 00					95 70	253 07		4,794 45
49 08					85 87	217 97		4,603 84
					5 90	45 56		1,051 46
					6 00	272 61		10,875 27
			100 00	77 00	302 05	202 57		7,081 67
			500 05		207 15	115 98		4,753 13
			180 00		589 65	641 32		39,172 00
			30 00		202 20	597 45		20,270 01
			25 00		1,383 70	171 75		9,155 41
49 08	177,789 26	32 00	1,974 86	919 92	4,976 10	5,195 62	43 98	190,980 82
	1,990 00	53 99			58 05	135 38		2,237 42
	40,300 07	54 65	3,440 38		618 15	668 99		45,082 24
	9,107 50	147 72	999 84	20 00	346 27	376 71		10,998 04
	2,119 92	1 00	489 09		113 95	126 57		2,850 53
	910 00	43 15			14 30	100 98		1,068 43
	1,000 00	13 75			5 75	66 00		1,085 50
	1,975 00	17 00		144 00	17 50	133 70		2,287 20
	900 00	29 30		24 00	31 15	99 75		1,084 20
	2,144 00	44 45			104 10	89 81		2,382 36
	4,700 00				404 82	72 02		5,176 84
	65,146 49	405 01	4,929 31	188 00	1,714 04	1,869 91		74,252 76
	1,200 00					36 72		1,236 72
	8,561 20				144 75	224 86		8,930 81
	2,000 00				329 89	10 75		2,340 64
	11,761 20				474 64	272 33		12,508 17
	750 00	63 56			75 99	55 55		945 10
	11,202 83	18 24			215 20	271 36		11,707 63
	900 00	37 47			12 39	164 08		1,113 94
	979 18				33 51	220 65		1,233 34
	2,500 00	48 89			707 69	114 34		3,370 83
	16,332 01	168 16			1,044 69	825 98		18,370 84
	2,200 00			30 00		66 19	100 00	2,396 19
	12,115 53		957 46	330 00	1,529 15	540 86	200 00	15,673 00
	1,466 67			70 00	530 65	490 22		2,557 54
	2,500 00			320 00	1,409 80	93 14		4,322 94
	16,082 20		957 46	720 00	3,469 60	1,124 22	200 00	22,553 48

EXCISE,

No. 4.—COLLECTION Divisions

(For Details, see

Dr.

Balances due by Collectors, 1st July, 1894.	Amounts received from Department to meet Expenditure.	DEDUCTION FROM SALARIES FOR		Balances due to Collectors, 30th June, 1895.	Totals.	Divisions.
		Super-annuation.	Insurance.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	6,466 99	106 18	.....	.....	6,573 17	..... Vancouver
.....	4,832 19	78 80	.....	.....	4,910 99	..... Victoria
.....	3,195 10	50 00	.....	.....	3,245 10	..... District Inspector
.....	14,494 28	234 98	.....	.....	14,729 26	..... British Columbia
.....	3,577 03	56 00	.....	.....	3,633 03	..... Inspector of Distilleries
.....	2,941 88	56 00	.....	.....	2,997 88	..... Chief Inspector of Inland Revenue
.....	197 58	.....	.....	.....	197 58	..... Inspector of Tobacco Factories
.....	196 20	.....	.....	.....	196 20	..... Inspector of Bonded Factories
.....	20,336 97	.....	.....	.....	20,336 97	..... General Expenditure
.....	2,378 21	.....	.....	.....	2,378 21	..... Legal Expenses
.....	3,760 75	.....	.....	.....	3,760 75	..... Printing
.....	1,011 65	.....	.....	.....	1,011 65	..... Stationery
.....	1,822 82	.....	.....	.....	1,822 82	..... Lithographing, Engraving, &c
50 00	9,299 91	68 17	.....	.....	9,418 08	..... Preventive Service
.....	5,394 13	.....	.....	.....	5,394 13	..... Commission to Customs Officers
.....	92 26	.....	.....	.....	92 26	..... Commission on sale of Stamps for Canada Twist
.....	6,039 99	.....	.....	.....	6,039 99	..... Duty-pay to officers in charge of most important establishments
393 98	386,416 24	6,140 01	71 76	49 08	393,071 07	..... Grand Totals

INLAND REVENUE DEPARTMENT,

OTTAWA, 14th August, 1895.

1894-95.

n Account with Expenditure—*Concluded.**Appendix B.)*

CR.

Balances due to Collectors, 1st July 1894.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, 30th June, 1895.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	4,866 66	151 20	199 18	320 00	557 10	479 03	.....	6,573 17
.....	3,462 26	.....	1,021 58	120 00	174 10	133 05	.....	4,910 99
.....	2,500 00	.....	.....	.....	745 10	.....	.....	3,245 10
.....	10,828 92	151 20	1,220 76	440 00	1,476 30	612 08	.....	14,729 26
.....	2,800 00	.....	.....	.....	774 95	58 08	.....	3,633 03
.....	2,800 00	.....	.....	.....	178 10	19 78	.....	2,997 88
.....	.....	.....	.....	.....	162 58	35 00	.....	197 58
.....	.....	.....	.....	.....	196 20	.....	.....	196 20
.....	.....	.....	.....	.....	.....	20,336 97	.....	20,336 97
.....	.....	.....	.....	.....	.....	2,378 21	.....	2,378 21
.....	.....	.....	.....	.....	.....	3,760 75	.....	3,760 75
.....	.....	.....	.....	.....	.....	1,011 65	.....	1,011 65
.....	3,600 00	.....	2,746 57	.....	1,606 14	1,822 82	.....	1,822 82
.....	.....	.....	.....	.....	.....	1,465 37	.....	9,418 08
.....	.....	.....	.....	.....	.....	5,394 13	.....	5,394 13
.....	.....	.....	.....	.....	.....	92 26	.....	92 26
.....	.....	.....	.....	.....	.....	6,039 99	.....	6,039 99
49 08	309,340 08	756 37	11,828 96	2,297 92	16,073 34	52,381 34	343 98	393,071 07

E. MIALL,
Commissioner.

HYDRAULIC AND OTHER RENTS.
No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1894-95.
(For Details, see Appendix A.)

Dr.

Cr.

Balances due 1st July, 1894.	Accrued during the Year ended 30th June, 1894.	Totals.		Deposited to the Credit of the Receiver General.	Balances due 30th June, 1895.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,207 84	3,589 00	5,796 84	Chaudière Falls and Ottawa River.....	3,535 00	2,261 84	5,796 84
26 00	26 00	26 00	St. Lawrence River.....	26 00	40 00	26 00
40 00	40 00	60 00	St. Maurice River.....	20 00	40 00	60 00
40 00	10 00	50 00	Rivière du Lièvre.....		50 00	50 00
507 00	386 00	893 00	Sundry properties.....	85 00	808 00	893 00
			<i>Land Sales.</i>			
			Principal accounts.....		15,573 50	15,573 50
			Interest do.....		9,474 83	9,474 83
			Totals.....	3,666 00	28,208 17	31,874 17
27,823 17	4,051 00	31,874 17				

E. MIAILL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

DR.

No. 6.—MINOR PUBLIC WORKS, 1894-95.

CR.

Balances due 1st July, 1894.	Accrued during year ended 30th June, 1895.	Totals.	Works.	Deposited to credit of Receiver General.	Balances due 30th June, 1895.	Totals.
\$ cts.	\$ cts.	\$ cts.	<i>Bridges.</i>	\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	Dunnville.....		2,600 62	2,600 62
			<i>Ferries.</i>			
30 00	10 00	40 00	Bristol		40 00	40 00
	20 00	20 00	Buckingham and Cumberland.....		20 00	20 00
50 00		50 00	Buffalo and Navy Island.....	50 00		50 00
	25 00	25 00	Buffalo and Point Albinot.....		25 00	25 00
100 00	50 00	150 00	Buffalo to point near Point Albinot.....		150 00	150 00
50 00	50 00	100 00	Buffalo and Shisler's Point.....		100 00	100 00
10 00	10 00	20 00	Cardinal and Ogdensburg.....	10 00	10 00	20 00
	50 00	50 00	Chippewa and Schlosser's Landing.....	50 00		50 00
	10 00	10 00	Cross Point and Campbellton.....		10 00	10 00
20 00		20 00	Edmundston and Maine.....		20 00	20 00
	50 00	50 00	Fitzroy and Onslow.....	50 00		50 00
	100 00	100 00	Fort Erie and Buffalo.....	100 00		100 00
	20 00	20 00	Gower Point and Lapasse.....	20 00		20 00
100 00	100 00	200 00	Hull (new lease).....	100 00	100 00	200 00
1,736 79		1,736 79	Hull (old lease).....		1,736 79	1,736 79
	20 00	20 00	Morrisburg and Waddington.....	20 00		20 00
	75 00	75 00	New Edinburgh and Gatineau.....		75 00	75 00
	100 00	100 00	Niagara and Youngstown.....		100 00	100 00
	1 00	1 00	Ouellette Street, Detroit.....	1 00		1 00
	12 00	12 00	Papineauville and Brown's Wharf.....	12 00		12 00
	51 00	51 00	Pembroke and Allumette Island (new lease).....	51 00		51 00
1 00		1 00	Pembroke and Allumette Island (old lease).....		1 00	1 00
	200 00	200 00	Prescott and Ogdensburg.....	200 00		200 00
	10 00	10 00	Queenston.....	10 00		10 00
50 00	50 00	100 00	Queenston and Lewiston.....		100 00	100 00
	50 00	50 00	Rockliffe and Gatineau.....	50 00		50 00
50 00	50 00	100 00	Sault Ste. Marie.....	100 00		100 00
20 00	10 00	30 00	St. Leonard and Van Buren.....		30 00	30 00
50 00	50 00	100 00	Victoria and Black Rock.....	50 00	50 00	100 00
			<i>Sundries.</i>			
8,000 00		8,000 00	Dundas and Waterloo Road.....		8,000 00	8,000 00
840 00	4,342 10	5,182 00	Government Telegraph Lines.....	2 00	5,180 00	5,182 00
	31 25	31 25	Part of building, Portland, N.B. (new lease).....	31 25		31 25
130 00	260 00	390 00	Part of building, Portland, N.B. (old lease).....	65 00	325 00	390 00
	25 00	25 00	Warton Docks.....	25 00		25 00
13,838 41	5,832 25	19,670 66	Totals.....	997 25	18,673 41	19,670 66

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 7.—CULLERS' REVENUE, 1894-95.

(For Details, see Appendix A.)

Dr.

Cr.

Balances due 1st July, 1894.	Amounts accrued for measuring and culling Timber during the year ended 30th June, 1895.	Totals.	Offices.	Deposited to the credit of the Receiver (General).	Balances due 30th June, 1895.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
7,614 40	306 87	7,920 77	Montreal	12 18	7,908 59	7,920 77
*31,007 89	8,028 33	39,036 22	Quebec	7,094 39	31,941 83	39,036 22
289 77	.....	289 77	M. A. Plamondon .....	.....	289 77	289 77
38,912 06	8,334 70	47,246 76	..... Totals	7,106 57	40,140 19	47,246 76

*This amount includes \$330.57 due by persons in Three Rivers office's jurisdiction, which office has been abolished.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALL,
Commissioner.

No. 8.—CULLERS' EXPENDITURE, 1894-95.
(For Details, see Appendix B.)

CR.

DR.

Balance due 1st July, 1894.	Received from Department to meet expenditure.	Deducted from Salaries for Superannuation.	Totals.	AUTHORIZED EXPENDITURE.				Balance due 3rd June, 1895.	Totals.
				Salaries.	Contingencies.	Cullers' Fees.	Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	15,342 60	128 28	15,470 88	6,750 00	2,420 88	6,300 00	.....	.....	15,470 88
75 00	1,457 88	18 00	1,550 88	900 00	269 51	306 37	.....	75 00	1,550 88
.....	158 41	1 06	160 07	133 32	26 75	.....	.....	.....	160 07
.....	5,866 67	.....	5,866 67	.....	.....	.....	5,866 67	.....	5,866 67
.....	282 50	.....	282 50	.....	282 50	.....	.....	.....	282 50
.....	19 11	.....	19 11	.....	19 11	.....	.....	.....	19 11
.....	21 62	.....	21 62	.....	21 62	.....	.....	.....	21 62
.....	2 43	.....	2 43	.....	2 43	.....	.....	.....	2 43
75 00	23,151 22	147 94	23,374 16	7,783 32	3,042 80	6,606 37	5,866 67	75 00	23,374 16
			Totals.....						

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

DR. No. 11.—SUNDRY MINOR REVENUES, 1894-95. CR.

Accrued during the Year ended 30th June, 1895.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
242 87	242 87	... Fertilizers' Inspection Fees	242 87	242 87
25 85	25 85	.. Adulteration of Food Fees	25 85	25 85
268 72	268 72	.....Totals.....	268 72	268 72

No. 12.—SUNDRY MINOR EXPENDITURES, 1894-95.
DR. (For Details see Appendix B.) CR.

Amounts received from Department to meet expenditure.	Deduction from salaries for super-annuation.	Totals.		Salaries.	Contingencies.	Printing.	Stationery.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
37 67	.....	37 67	... Minor Public Works .....	.....	34 43	3 24	.....	37 67
2,354 73	.....	2,354 73	... Inspection of Staples .....	.....	2,343 96	10 77	.....	2,354 73
24,114 51	169 93	24,284 44	... Adulteration of Food	8,498 59	15,116 33	427 79	241 73	24,284 44
26,506 91	169 93	26,676 84	.....Totals.....	8,498 59	17,494 72	441 80	241 73	26,676 84

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 13.—STATEMENT showing the quantities of the several articles subject to
1893, 1894 and 1895, and

ARTICLES SUBJECT TO EXCISE DUTY.	1893.			
	QUANTITIES.			Duty.
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	
	Gallons.	Gallons.	Gallons.	\$ cts
Spirits.....	15,701	2,731,896 71,817 imported	2,819,414	4,139,306 78
Malt Liquor, the duty being paid on Malt.....	17,175,356	....	17,175,356	428 70
Malt.....	Lbs. 84,074	Lbs. 49,998,677	Lbs. 50,082,751	1,001,655 02
Cigars.....	No. 65,484,904	No. 49,183,905	No. 114,668,809	681,628 31
Cigarettes.....	32,252,100	10,618,000	42,870,100	64,305 15
Tobacco from Foreign Leaf.....	Lbs. 1,082,327½	Lbs. 8,150,300	Lbs. 9,232,627½	2,308,156 88
do Canadian Leaf.....	330,501½	106,084	436,586½	21,829 44
Snuff.....	251,620	.....	251,620	45,664 50
Canadian Twist.....	78,427½	.....	78,427½	3,921 38
Raw Leaf Tobacco, Foreign.....	.....	802	802	240 00
do Canadian.....	.....	.....	.....	.....
Inspection Fees on Petroleum.....	1,742,876½	8,257,186	10,000,062½	2,379,812 80
Manufactures in Bond.....	.....	.....	.....	46,343 00
Licenses, Spirits ..	.....	.....	.....	34,900 21
do Malt Liquor.....	.....	.....	.....	2,750 00
do Malt.....	.....	.....	.....	6,200 00
do Cigars.....	.....	.....	.....	6,475 00
do Tobacco.....	.....	.....	.....	10,637 50
do Manufactures in Bond.....	.....	.....	.....	2,012 00
Totals ..	.....	.....	.....	1,150 00
	.....	.....	.....	8,377,604 54

* Spirits imported for use in the manufacture of crude fulminate on which duty at the rate of

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

Excise Duty taken for Consumption, during the years ended 30th June, the Duty accrued thereon.

1894.				1895.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
1,206	2,753,401 *44,809	2,799,416 imported.	4,131,387 76	36,035 imported	2,509,019 *95,255	2,545,054 95,255	3,870,752 20 28,576 48
.....	.....	.....	.....	36,035	2,604,274	2,640,309	3,899,328 68
18,299,636	.....	18,299,636	150 20	17,628,815	.....	17,628,815	285 86
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
8,078	51,303,128½	51,311,206½	950,815 74	15,658	50,643,969	50,659,627	759,929 62
No.	No.	No.		No.	No.	No.	
65,995,537	49,397,320	115,392,857	689,184 52	56,242,965	49,285,805	105,528,770	635,028 35
44,450,560	10,692,940	55,143,500	82,715 25	54,493,440	12,135,000	66,628,440	99,943 11
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
989,859	8,209,120	9,198,979	2,299,744 75	870,921	7,914,967	8,785,888	2,196,472 25
281,994	20,842	302,836	15,141 82	227,781	244,862	472,643	23,632 20
246,985	.....	246,985	44,809 47	244,085	.....	244,085	44,314 95
.....	88,110	88,110	4,405 50	.....	65,710	65,710	3,285 53
.....	174	174	52 20	.....	111	111	33 30
1,518,838	8,318,246	9,837,084	2,364,153 74	1,342,787	8,225,650	9,568,437	2,267,738 23
.....	.....	.....	41,268 89	.....	.....	.....	41,389 08
.....	.....	.....	36,341 46	.....	.....	.....	46,405 23
.....	.....	.....	2,250 00	.....	.....	.....	2,250 00
.....	.....	.....	5,975 00	.....	.....	.....	6,250 00
.....	.....	.....	5,875 00	.....	.....	.....	6,150 00
.....	.....	.....	11,350 00	.....	.....	.....	12,212 50
.....	.....	.....	2,088 00	.....	.....	.....	2,149 50
.....	.....	.....	1,350 00	.....	.....	.....	1,375 00
.....	.....	.....	8,324,905 56	.....	.....	.....	7,780,435 16

30 cents per gall. was collected and afterwards refunded on the exportation of the fulminate.

E. MIALI,
Commissioner.

No. 14.—AMOUNTS deposited monthly, to the Credit of the Honourable the Receiver General, on account of Inland Revenues, during the Fiscal Year ended 30th June, 1895.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Totals.
JULY :—								
Excise.....	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures.....	241,689 62	206,775 89	20,703 02	19,469 90	3,907 28	28,096 49	23,572 23	547,214 43
Cullers.....	50 00	50 00						50 00
Hydraulic Rents.....	220 00	1,246 68						1,246 68
Weights and Measures.....	1,986 53	784 72			9 30	37 65	12 80	2,410 00
Gas Inspection.....	638 00		58 88	163 75	39 25	46 00	83 25	8,053 63
Other Revenues.....	107 31			117 75				924 25
Totals.....	244,641 46	211,878 29	20,761 90	19,751 40	3,955 83	28,180 14	23,688 28	552,837 30
AUGUST :—								
Excise.....	285,871 65	257,390 47	23,461 28	23,162 64	3,161 11	30,339 11	23,387 59	646,773 85
do Seizures.....		132 25	10 00					142 25
Cullers.....		1,194 71					5 00	1,194 71
Hydraulic Rents.....	250 00							250 00
Minor Public Works.....	250 00							250 00
Weights and Measures.....	1,109 35	1,338 15	138 45	318 19	48 35	41 10	51 70	3,045 29
Gas Inspection.....	575 50	422 50	14 50	23 75		24 25	21 75	1,082 25
Other Revenues.....	139 00							139 00
Totals.....	288,195 50	260,478 06	23,624 23	23,504 58	3,209 46	30,404 46	23,466 04	652,882 35
SEPTEMBER :—								
Excise.....	297,963 45	253,517 08	23,645 52	25,535 78	3,766 22	27,772 89	18,908 27	651,169 21
do Seizures.....		20 42						20 42
Cullers.....		689 61						689 61
Hydraulic Rents.....	200 00	25 00					13 00	238 00
Weights and Measures.....	2,217 34	1,463 44	229 65	394 83	92 20	67 60	27 45	4,492 51
do Seizures.....					5 00			5 00
Gas Inspection.....	617 00	395 75	13 75	41 75		6 00	14 75	1,080 00
Other Revenues.....	832 60							832 60
Totals.....	301,830 39	264,111 30	23,888 92	25,972 86	3,863 42	27,840 49	19,023 47	658,130 36
OCTOBER :—								
Excise.....	385,608 15	283,774 42	30,376 92	28,490 11	4,410 77	44,311 60	28,101 85	754,123 01
do Seizures.....	10 00	307 81					10 00	317 81

[illegible]

No. 14.—Amounts deposited monthly to the Credit of the Honourable the Receiver General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Totals.
FEBRUARY :—								
Excise	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures	237,754 21	217,454 40	17,100 55	18,207 18	3,260 45	24,389 61	15,304 04	533,420 44
Hydraulic Rents	558 00	586 37						536 37
Minor Public Works	51 00							51 00
Weights and Measures	1,261 84	589 76	52 95	33 67	12 65	6 70	15 65	1,973 22
do Seizures	5 00							5 00
Gas Inspection	816 25	282 25	23 50	26 75			21 75	1,170 50
Other Receipts	263 50			9 00				272 50
Totals	240,709 80	218,862 78	17,177 00	18,276 60	3,273 10	24,346 31	15,341 44	537,987 03
MARCH :—								
Excise	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures	278,312 30	219,388 28	20,942 03	21,820 51	3,968 87	26,384 90	19,903 88	590,020 77
Hydraulic Rents	351 00	120 78					100 00	220 78
Minor Public Works								321 00
Weights and Measures	1,272 96	736 80	30 30	48 45	14 50	101 87	15 95	2,220 83
do Seizures		12 00						12 00
Gas Inspection		736 80						736 80
do Penalty	892 50	296 25	9 50	30 00		10 50	42 75	1,281 50
Other Receipts	329 10			9 00			10 00	338 10
Totals	281,157 86	220,514 11	20,981 83	21,907 96	3,983 37	26,447 27	20,072 58	594,404 98
APRIL :—								
Excise	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures	325,476 45	238,930 96	21,824 00	23,027 35	4,725 55	34,246 96	19,228 53	657,459 80
Customs	55 00	436 50						491 50
Minor Public Works	10 00	36 66						36 66
Weights and Measures	1,800 70	1,240 70	41 58	92 75	16 05	74 80	2 75	3,368 73
Gas Inspection	845 50	465 50	82 75	79 00		27 00	84 00	1,643 75
Other Receipts	340 25	118 00						358 25
Totals	328,041 30	281,074 41	21,948 33	23,199 10	4,741 60	34,348 76	19,315 28	688,268 74
MAY :—								
Excise	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
do Seizures	341,022 47	377,753 07	24,142 03	27,023 19	3,967 01	31,761 70	20,000 00	700,169 56
Customs	20 00	500 15						520 15

Minor Public Works.....	230 00	51 00	.....	.....	.....	.....	.....	.....	341 00
Weights and Measures.....	1,463 87	1,280 34	.....	.....	.....	.....	.....	.....	3,131 31
Gas Inspection.....	850 25	419 25	.....	.....	.....	.....	.....	.....	1,371 25
Electric Light Inspection.....	28 75	22 50	.....	.....	.....	.....	.....	.....	51 25
Other Receipts.....	620 70	.....	.....	.....	.....	.....	.....	.....	620 70
Totals.....	384,736 04	280,044 04	24,215 18	27,148 99	3,985 36	31,975 80	20,589 30	772,754 71	
JUNE:—									
Excise.....	254,152 77	220,433 40	24,074 31	24,892 48	5,515 59	36,904 93	28,880 20	594,943 68	
do Seizures.....	.....	249 75	.....	50 76	.....	.....	.....	300 51	
Cullers.....	.....	2,213 85	.....	.....	.....	.....	.....	2,213 85	
Hydraulic Rents.....	1,657 00	.....	.....	.....	1 00	.....	26 00	1,684 00	
Minor Public Works.....	.....	.....	.....	.....	.....	.....	.....	96 25	
Weights and Measures.....	2,272 25	1,827 74	276 93	132 24	42 85	93 44	46 80	4,692 25	
do Seizures.....	10 00	.....	.....	.....	.....	.....	.....	10 00	
Gas Inspection.....	1,342 50	870 00	78 25	12 50	44 00	.....	86 50	2,433 75	
Other Receipts.....	643 55	140 00	.....	.....	.....	.....	.....	783 55	
Totals.....	260,078 07	225,734 74	24,525 74	25,087 98	5,503 44	37,088 37	29,039 50	607,157 84	
Grand Totals.....	3,601,328 80	3,003,330 07	285,618 86	299,084 45	49,717 10	387,771 42	253,539 13	7,880,389 83	
Methylated Spirits.....	.....	.....	.....	.....	.....	.....	.....	19,703 33	
Total, agreeing with Statement No. 1, page 3.....	.....	.....	.....	.....	.....	.....	.....	7,900,093 16	

DEPARTMENT OF INLAND REVENUE,
OTTAWA, 14th August, 1895.

E. MIALI,
Commissioner.

EXCISE

No. 15.—COMPARATIVE Monthly

—	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits..... { 1893-94.....	301,853 89	338,529 73	362,538 39	392,599 08	411,150 12
{ 1894-95.....	262,728 07	308,419 20	341,802 66	364,784 95	383,996 28
Increase, 1894-95.....	39,125 82	30,110 53	20,735 73	27,814 13	27,133 74
Decrease, 1894-95.....					
Malt liquor..... { 1893-94.....	5,050 00	480 40	100 00	100 00	100 00
{ 1894-95.....	5,400 00	200 00	117 16	200 00	150 00
Increase, 1894-95.....	350 00		17 16	100 00	50 00
Decrease, 1894-95.....		280 40			
Malt..... { 1893-94.....	67,850 92	75,852 80	80,836 58	90,088 22	100,012 85
{ 1894-95.....	46,321 06	50,246 45	54,673 04	77,953 85	74,588 06
Increase, 1894-95.....					
Decrease, 1894-95.....	21,529 86	25,606 35	26,163 54	12,134 37	34,424 77
Tobacco..... { 1893-94.....	207,851 11	213,281 57	210,255 19	237,167 78	226,063 04
{ 1894-95.....	209,721 00	214,026 64	207,370 49	227,636 79	212,447 19
Increase, 1894-95.....	1,869 89	745 07			
Decrease, 1894-95.....			2,884 70	9,530 99	13,615 85
Cigars..... { 1893-94.....	68,568 10	68,197 32	62,387 15	63,099 93	58,206 61
{ 1894-95.....	65,595 74	60,077 01	58,299 17	58,525 50	54,845 17
Increase, 1894-95.....					
Decrease, 1894-95.....	2,972 36	8,120 31	4,087 98	4,574 43	3,360 44
Petroleum..... { 1893-94.....	1,907 09	2,578 17	4,926 40	6,243 28	5,420 89
{ 1894-95.....	1,806 00	2,746 44	4,513 51	6,750 65	5,758 96
Increase, 1894-95.....		168 27		507 37	338 57
Decrease, 1894-95.....	101 09		412 89		
Manufactures in bond { 1893-94.....	2,795 74	2,834 57	3,547 16	3,285 45	3,268 84
{ 1894-95.....	3,388 20	3,764 09	5,099 31	6,217 91	4,482 65
Increase, 1894-95.....	592 46	929 52	1,552 15	2,932 46	1,213 81
Decrease, 1894-95.....					
Seizures..... { 1893-94.....	220 31	71 87	433 00	200 00	310 00
{ 1894-95.....	10 00	142 25	10 42	417 86	572 05
Increase, 1894-95.....		70 38		217 86	262 05
Decrease, 1894-95.....	210 31		422 58		
Other receipts..... { 1893-94.....	6,381 79	1,711 39	1,054 26	2,469 77	1,097 30
{ 1894-95.....	6,700 25	1,404 75	1,014 00	2,680 79	1,824 30
Increase, 1894-95.....	318 46			211 02	727 00
Decrease, 1894-95.....		306 64	40 26		
Total revenue, 1893-94.....	662,478 95	703,537 82	726,078 13	795,253 51	814,628 45
do 1894-95.....	601,670 32	641,026 83	672,899 76	745,168 30	738,664 78
Total increase, 1894-95.....					
Total decrease, 1894-95.....	60,808 63	62,510 99	53,178 37	50,085 21	75,963 67

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

EVENUE.

Statement, 1893-94 and 1894-95.

December.	January.	February.	March.	April.	May.	June.	Total.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,541 08	319,690 61	272,645 36	704,319 98	129,449 94	221,672 37	231,647 21	4,133,637 76
21,023 80	293,343 94	282,909 17	278,151 43	399,247 91	319,398 19	245,772 98	3,901,578 68
26,517 28	26,346 67	10,263 81	426,168 55	269,797 97	97,725 82	14,125 77	232,059 08
50 00	50 00	50 00	25 00	25 00	75 00	69 80	6,125 20
196 20	50 00	50 00	50 00	75 00	97 50	50 00	6,535 86
146 20	50 00	50 00	25 00	50 00	22 50	19 80	410 66
77,424 34	83,152 26	68,915 86	93,015 87	84,122 12	75,538 78	50,880 14	956,690 74
67,400 77	61,970 72	55,765 98	73,514 94	71,157 50	71,189 09	61,298 14	766,079 62
10,023 57	21,181 54	13,149 88	19,500 93	12,964 62	4,349 69	10,418 00	190,611 12
74,335 00	185,007 66	170,558 24	245,576 99	167,786 87	214,496 00	196,577 54	2,448,956 99
78,929 60	169,623 85	155,367 30	187,324 71	209,045 55	223,843 47	174,494 25	2,369,830 84
4,594 60	15,383 81	15,190 94	58,252 28	41,258 64	9,347 47	22,083 29	79,126 15
53,823 51	48,020 54	44,722 44	75,211 20	44,826 42	56,659 17	56,813 13	700,534 52
50,420 22	47,003 63	39,045 87	46,406 28	57,637 98	52,054 87	57,329 41	647,240 85
3,403 29	1,016 91	5,676 57	28,804 92	12,811 56	4,604 30	516 28	53,293 67
4,154 51	4,028 16	3,303 31	2,411 05	2,293 10	2,143 07	1,860 06	41,268 89
4,138 56	3,688 07	3,342 83	2,725 86	2,442 31	1,797 06	1,678 83	41,389 08
15 95	340 09	39 52	314 81	149 21	346 01	181 23	120 19
2,190 20	1,935 65	2,218 80	4,554 78	3,646 11	3,929 00	3,535 16	37,691 46
3,528 75	2,264 82	3,129 99	3,797 17	3,973 55	3,987 11	4,146 68	47,780 23
1,338 55	329 17	911 19	757 61	327 44	58 11	611 52	10,088 77
271 18	864 39	76 28	248 46	260 00	65 00	265 06	3,285 55
210 00	60 00	686 37	112 38	466 99	255 13	337 09	3,280 54
61 18	804 39	610 09	136 08	206 99	190 13	72 03	5 01
1,488 40	1,845 56	2,062 75	1,657 77	1,482 05	1,528 45	1,547 80	24,377 29
1,497 85	1,444 63	2,148 90	3,111 58	945 74	2,190 54	1,466 10	26,429 43
9 45	86 15	1,453 81	536 31	662 09	81 70	2,052 14	2,052 14
761,278 22	644,544 83	564,553 04	1,127,021 10	433,891 61	576,106 84	543,195 90	8,352,568 40
727,345 75	579,399 66	542,396 41	595,194 35	744,992 53	674,812 96	546,573 48	7,810,145 13
33,932 47	65,145 17	22,156 63	531,826 75	311,100 92	98,706 12	3,377 58	542,423 27

E. MIALI,
Commissioner.

No. 16.—REFUNDS of Revenue during the Fiscal Year ended 30th June, 1895.

EXCISE.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
					\$ cts.	\$ cts.
Spirits.	J. J. Heney	1894. Nov. 5.	Prescott.	Refunded under Revised Statutes, cap. 29, sec. 78.	2,957 85	
		1895.				
	A. L. Howard	Jan. 17.	Sherbrooke.	do	4,106 80	
	J. J. Heney	Apr. 26.	Prescott.	do	6,178 33	
	do	May 7.	do	do	4,940 23	
	A. L. Howard	do 17.	Sherbrooke.	do	6,175 37	
	J. J. Heney	do 17.	Prescott.	do	4,177 90	28,576 48
Malt Liquor.	T. H. Carling	1894. Oct. 23.	London.	do	79 61	
	Prescott Brew. & Malt. Co.	Nov. 7.	Prescott.	do	118 46	
	do	1895.				
	Walkerville B. & M. Co.	Jan. 17.	do	do	157 66	
	Wullfsohn & Bewicke.	do 6.	Windsor.	do	269 93	
			Vancouver.	do	25 00	650 66
Malt.	J. C. Oland	1894. July 25.	Halifax.	do	1,070 08	
	W. N. Wickwire	do 25.	do	do	601 53	
	John Lindberg	do 26.	do	do	36 34	
	H. S. Fairall	do 26.	Victoria.	do	87 71	
	John Lawson	do 26.	do	do	27 73	
	do	do 26.	Basville.	do	268 50	
	Joseph Lakey	Aug. 1.	do	do	100 50	
	Joseph Fairbairn	do 1.	Brantford.	do	309 49	
	do	do 1.	do	do	149 66	
	Stanton N. Field	do 1.	do	do		

Mary Rau	1.	do	do	78	120 14
Harry Murton	1.	do	do	do	145 80
Jos. E. Seagram	1.	do	do	do	210 00
C. Huether	1.	do	do	do	170 25
Adam Cranston	1.	do	do	do	237 48
Thos. Holliday	1.	do	do	do	233 91
Peter Bernhard	1.	do	do	do	178 30
Frank Bauer	1.	do	do	do	384 50
Geo. Sleeman	1.	do	do	do	2,056 17
Cronmiller & White	1.	St. Catharines	do	do	511 21
Henry J. Taylor	1.	do	do	do	519 91
Lionel H. Clarke	1.	Kingston	do	do	1,753 97
Arthur Roth	1.	Stratford	do	do	78 22
Joseph Martini	1.	do	do	do	37 40
Geo. T. Labatt	1.	Prescott	do	do	668 14
Robert Bowie	1.	do	do	do	413 47
D. J. McCarthy	1.	do	do	do	804 10
Christopher Eaton	1.	Owen Sound	do	do	369 71
David Schwan	1.	Stratford	do	do	69 52
Henry Huether	1.	Owen Sound	do	do	149 25
F. X. Messner	1.	Stratford	do	do	138 06
The Ottawa B. & M. Co.	1.	Ottawa	do	do	87 93
Proteau & Carignan	1.	Quebec	do	do	274 08
Roswell & Bros.	1.	do	do	do	1,343 13
C. S. Reinhardt	1.	Montreal	do	do	513 15
Chas. Strangman	1.	do	do	do	355 57
John Atkin	1.	do	do	do	30 00
H. A. Ekers	1.	do	do	do	18 00
J. H. R. Molson	1.	do	do	do	1,438 32
Francis Barton	1.	do	do	do	40 00
Andrew J. Dawes	1.	do	do	do	1,998 28
James Philip Scott	1.	do	do	do	3,803 47
Louis Greisinger, jun.	1.	Windsor	do	do	457 00
T. H. Carling	1.	London	do	do	2,155 37
Cyrus Bixel	1.	do	do	do	231 20
Henry Rudolph	1.	do	do	do	290 68
Peter Heuser	1.	do	do	do	52 85
John Labatt	1.	do	do	do	1,356 08
Lionel H. Clarke	1.	Kingston	do	do	150 00
Thos. Stevenson	1.	do	do	do	150 06
Lionel H. Clarke	1.	do	do	do	117 23
James J. Steele	1.	do	do	do	581 83
M. S. Wilson	1.	Hamilton	do	do	357 80
C. J. O'dell	1.	do	do	do	1,336 86
James Ready	1.	Sherbrooke	do	do	79 54
Simeon Jones	1.	St. John	do	do	444 28
Edward L. Drewry	1.	do	do	do	524 82
Wm. Blackwood	1.	Winnipeg	do	do	895 50
	1.	do	do	do	66 78

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

es.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
		1894			\$ cts.	\$ cts.
Malt—(Continued).	James Bell.	Aug.	Winnipeg	Refunded under Revised Statutes, Cap.	48 87	
	F. Shea.	do	do	do	250 00	
	A. E. Cross.	do	Calgary	do	186 60	
	Chas. A. Hyndman.	do	do	do	67 00	
	W. N. Wickwire.	do	Charlottetown	do	821 75	
	C. W. Hayward.	do	Halifax.	do	184 05	
	J. Lindberg.	do	do	do	254 82	
	J. C. Oland.	do	do	do	473 84	
	J. C. O'Mullin.	do	do	do	178 50	
	T. H. Carling.	do	London.	do	634 05	
	D. Macpherson.	do	do	do	200 50	
	Wm. H. Haslam.	do	Peterborough.	do	25 74	
	Henry Calcutt.	do	do	do	202 43	
	Albert Winslow.	do	do	do	567 44	
	Jas. M. Lottridge.	do	do	do	1,062 90	
	John Bott.	do	Hamilton.	do	1,393 20	
	John Leahy.	do	Windsor.	do	28 00	
	H. S. Fairall.	do	Victoria.	do	27 00	
	John Lawson.	do	do	do	20 00	
	E. L. Drewry.	do	do	do	69 75	
	W. A. Anderson.	do	Toronto.	do	161 13	
	Graham & Co.	do	do	do	18 16	
	T. W. Simpson.	do	do	do	157 00	
	Toronto Brew. & Mfg. Co.	do	do	do	1,197 04	
	Robert Davies.	do	do	do	2,608 44	
	Eugene O'Keefe.	do	do	do	2,284 30	
	W. J. Thomas.	do	do	do	1,420 43	
	L. J. Coghane.	do	do	do	1,616 37	
	Edwin Brain.	do	do	do	221 80	
	Thomas Davies.	do	do	do	718 02	
	Wm. Wilson.	do	do	do	120 86	
	Fred. Langston.	do	Windsor.	do	127 82	
	R. P. Blake.	do	Ottawa.	do	107 82	
	Bertrand Thos.	do	do	do	101 82	
	John Davlin.	do	Stratford.	do	110 82	

George Sleeman.....	Sept.	26.	Guelph.....	do	do	29 do 78.....	97 65
A. E. Cross.....	do	26.	Calgary.....	do	do	29 do 78.....	21 76
J. C. Oland.....	Oct.	3.	Halifax.....	do	do	34 do 178.....	1,083 67
W. N. Wickwire.....	do	3.	do	do	do	34 do 178.....	792 88
J. Lindberg.....	do	3.	do	do	do	34 do 178.....	35 08
Victoria Phenix B. Co.....	do	3.	Victoria.....	do	do	34 do 178.....	27 13
John Leahy.....	do	3.	do	do	do	34 do 178.....	34 59
John Lawson.....	do	3.	do	do	do	34 do 178.....	95 90
G. H. L. Verrellmann.....	do	3.	do	do	do	34 do 178.....	41 97
H. S. Fairall.....	do	3.	do	do	do	34 do 178.....	27 81
Wm. Wilson.....	Nov.	30.	Toronto.....	do	do	29 do 78.....	82 78
John Bott.....	do	5.	Windsor.....	do	do	34 do 178.....	3 54
Carling Bros.....	Dec.	14.	Ottawa.....	do	do	29 do 78.....	101 99
J. C. Oland.....	Jan.	4.	Halifax.....	do	do	34 do 178.....	796 88
W. N. Wickwire.....	do	5.	do	do	do	34 do 178.....	441 12
John Lindberg.....	do	5.	do	do	do	34 do 178.....	77 05
C. W. Hayward.....	do	5.	do	do	do	34 do 178.....	172 64
Victoria Phenix B. Co.....	do	5.	Victoria.....	do	do	34 do 178.....	52 90
John Leahy.....	do	5.	do	do	do	34 do 178.....	78 93
G. H. L. Verrellmann.....	do	5.	do	do	do	34 do 178.....	75 30
John Bott.....	Feb.	7.	Windsor.....	do	do	34 do 178.....	4 33
The Walkerville B. Co.....	do	12.	do	do	do	29 do 78.....	56 92
The Ottawa B. & M. Co.....	do	12.	Ottawa.....	do	do	29 do 78.....	425 70
John Bott.....	do	22.	Windsor.....	do	do	34 do 178.....	7 35
Geo. Sleeman.....	Mar.	1.	Guelph.....	do	do	34 do 178.....	63 84
T. H. Carling.....	do	18.	London.....	do	do	29 do 78.....	747 50
John Bott.....	do	18.	Windsor.....	do	do	29 do 78.....	131 56
Geo. Sleeman.....	do	21.	Guelph.....	do	do	29 do 78.....	235 46
W. N. Wickwire.....	April	2.	Halifax.....	do	do	34 do 178.....	463 56
John C. Oland.....	do	2.	do	do	do	34 do 178.....	624 93
John Lindberg.....	do	2.	do	do	do	34 do 178.....	44 10
John Leahy.....	do	2.	Victoria.....	do	do	34 do 178.....	86 24
G. H. L. Verrellmann.....	do	2.	do	do	do	34 do 178.....	39 43
Victoria Phenix B. Co.....	do	2.	do	do	do	34 do 178.....	17 74
John Bott.....	do	8.	Windsor.....	do	do	29 do 78.....	273 38
Wm. Wilson.....	May	29.	Toronto.....	do	do	29 do 78.....	285 52
Walkerville Brew. Co.....	June	6.	Windsor.....	do	do	29 do 78.....	71 23
Ottawa Malt & Brew. Co.....	do	6.	Ottawa.....	do	do	29 do 78.....	79 01
Copeland Brewing Co.....	do	6.	Toronto.....	do	do	29 do 78.....	42 23
F. X. Mattman.....	do	26.	Perth.....	do	do	29 do 78.....	21 08
W. N. Wickwire.....	do	29.	Halifax.....	do	do	34 do 178.....	408 31
J. C. Oland.....	do	29.	do	do	do	34 do 178.....	507 17
John Lindberg.....	do	29.	do	do	do	34 do 178.....	28 59
G. H. L. Verrellmann.....	do	29.	Victoria.....	do	do	34 do 178.....	76 49
John Leahy.....	do	29.	do	do	do	34 do 178.....	67 74
Victoria Phenix B. Co.....	do	29.	do	do	do	34 do 178.....	2 80
T. H. Carling.....	July	22.	London.....	do	do	29 do 78.....	1,543 21

59,004 82

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
		1894.			\$ cts.	\$ cts.
Tobacco.	J. Lemesurier	July 25	Quebec	Refunded under Revised Statutes, cap. 34, sec. 259.	7 62	
	B. Houde & Co.	do 25	do	do	89 94	
	Eli Griffith	do 25	London	do	3 44	
	James Henry	do 25	Montreal	do	32 00	
	George T. Tuckett	do 25	Hamilton	do	68 51	
	do	do 25	do	do	39 48	
	E. A. McAlpin	do 25	Toronto	do	3 05	
	do	do 25	do	do	70 82	
	H. N. Bate & Sons	do 25	Ottawa	do	73 62	
	J. Lemesurier	Aug. 1	Quebec	do	13 10	
	Empire Tobacco Co.	do 14	Montreal	do	34 do 259	
	do	do 14	do	do	29 do 78	
	D. Ritchie & Co	do 14	do	do	87 45	
	B. Houde & Co.	do 14	Quebec	do	90 85	
	B. Goldstein	do 14	Montreal	do	112 01	
	The J. B. Pace Tobacco Co.	do 14	do	do	42 65	
	Eli Griffith	do 14	London	do	6 30	
	Honoré Pepin	do 14	Quebec	do	1 10	
	J. Lemesurier	do 22	do	do	7 76	
	Geo. T. Tuckett	do 27	Hamilton	do	13 64	
	The J. B. Pace Tobacco Co.	do 27	Montreal	do	44 50	
	B. Goldstein	do 27	do	do	24 19	
	D. Ritchie & Co	do 27	do	do	29 26	
	B. Goldstein	do 27	do	do	49 11	
	J. Lemesurier.	Sept. 5	do	do	48 00	
	B. Houde & Co.	do 10	Quebec	do	9 32	
	Eli Griffith	do 12	London	do	98 33	
	George T. Tuckett	do 13	Hamilton	do	1 86	
	D. Ritchie & Co	do 19	Montreal	do	51 50	
	do	do 19	do	do	114 87	
	The J. B. Pace Tobacco Co	do 19	do	do	4 25	
	do	do 19	do	do	12 50	
	George T. Tuckett	do 26	Hamilton	do	62 50	
	do	do 26	do	do	5 75	

James Henry.....	do	28..	Montreal.....	do	34	do	259	6 32
E. A. McAlpin.....	Oct.	3..	Toronto.....	do	29	do	78	68 30
do	do	3..	do	do	34	do	259	8 26
J. Lemesurier.....	do	5..	Quebec.....	do	34	do	259	95 95
B. Houde & Co.....	do	5..	do	do	34	do	259	45 50
(George T. Tuckett.	do	5..	Hamilton.....	do	34	do	259	211 30
do	do	5..	do	do	29	do	78	49 47
B. Goldstein.....	do	22..	Montreal.....	do	34	do	259	17 05
The J. B. Pace Tobacco Co	do	22..	do	do	34	do	259	182 87
D. Ritchie & Co.....	do	22..	do	do	29	do	78	9 75
Empire Tobacco Co.....	do	22..	do	do	34	do	259	2 16
do	do	22..	do	do	29	do	78	76 00
D. Ritchie & Co.....	Nov.	5..	do	do	34	do	270	313 77
George T. Tuckett.....	do	7..	Hamilton.....	do	34	do	259	90 25
B. Houde & Co.....	do	8..	Quebec.....	do	34	do	259	109 18
J. Lemesurier.....	do	8..	do	do	34	do	259	11 41
The J. B. Pace Tobacco Co	do	26..	Montreal.....	do	34	do	259	17 83
D. Ritchie & Co.....	do	26..	do	do	34	do	259	163 86
B. Goldstein.....	do	26..	do	do	34	do	259	53 80
Geo. T. Tuckett.....	do	26..	Hamilton.....	do	34	do	270	84 60
James Henry.....	Dec.	5..	Montreal.....	do	34	do	270	31 80
B. Goldstein.....	do	5..	do	do	34	do	270	88 00
J. Lemesurier.....	do	5..	Quebec.....	do	34	do	259	10 95
B. Houde & Co.....	do	5..	do	do	34	do	259	82 85
Eli Griffith.....	do	5..	London.....	do	34	do	259	0 42
D. Ritchie & Co.....	do	5..	Montreal.....	do	34	do	259	180 91
The J. B. Pace Tobacco Co	do	5..	do	do	34	do	259	19 74
B. Goldstein.....	do	5..	do	do	34	do	259	56 16
George T. Tuckett.....	do	5..	Hamilton.....	do	34	do	259	45 00
do	do	24..	do	do	34	do	270	48 00
1895.								
D. Ritchie.....	Jan.	4..	Montreal.....	do	34	do	270	30 00
E. A. McAlpin.....	do	7..	Toronto.....	do	29	do	78	55 70
do	do	7..	do	do	34	do	259	2 82
George T. Tuckett.....	do	17..	Hamilton.....	do	29	do	78	74 62
J. Lemesurier.....	do	21..	Quebec.....	do	34	do	259	6 75
B. Houde & Co.....	do	21..	do	do	34	do	259	76 08
George T. Tuckett.....	do	21..	Hamilton.....	do	29	do	78	109 81
do	do	21..	do	do	34	do	259	43 08
Eli Griffith.....	do	21..	London.....	do	34	do	259	0 26
D. Ritchie & Co.....	do	21..	Montreal.....	do	34	do	259	162 43
do	do	21..	do	do	29	do	78	26 35
B. Goldstein.....	do	21..	do	do	34	do	259	36 65
The J. B. Pace Tobacco Co.	do	21..	do	do	34	do	259	17 26
D. Ritchie & Co.....	do	21..	do	do	34	do	270	9 29
Empire Tobacco Co.....	do	24..	do	do	34	do	259	3 31
do	do	24..	do	do	29	do	78	51 95

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Totals.
		1894.			\$ cts.
Tobacco.	J. Lemesurier	July 25	Quebec	Refunded under Revised Statutes, cap. 34, sec. 259	7 62
	B. Houde & Co.	do 25	do	do	89 94
	Eli Griffith	do 25	London	do	3 44
	James Henry	do 25	Montreal	do	32 00
	George T. Tuckett	do 25	Hamilton	do	68 51
	do	do 25	do	do	39 48
	E. A. McAlpin	do 25	Toronto	do	3 05
	do	do 25	do	do	70 82
	H. N. Bate & Sons	do 25	Ottawa	do	73 62
	J. Lemesurier	Aug. 1	Quebec	do	13 10
	Empire Tobacco Co.	do 14	Montreal	do	3 59
	do	do 14	do	do	87 45
	D. Ritchie & Co.	do 14	do	do	29 do 78
	B. Houde & Co.	do 14	Quebec	do	90 85
	B. Goldstein	do 14	Montreal	do	112 01
	The J. B. Pace Tobacco Co.	do 14	do	do	42 65
	Eli Griffith	do 14	do	do	0 30
	Honoré Pepin	do 14	Quebec	do	1 10
	J. Lemesurier	do 22	do	do	7 76
	Geo. T. Tuckett	do 27	Hamilton	do	13 64
	The J. B. Pace Tobacco Co.	do 27	Montreal	do	44 50
	B. Goldstein	do 27	do	do	24 19
	D. Ritchie & Co.	do 27	do	do	29 26
	B. Goldstein	Sept. 5	do	do	49 11
	J. Lemesurier	do 10	Quebec	do	43 00
	B. Houde & Co.	do 10	do	do	9 32
	Eli Griffith	do 12	do	do	98 33
	George T. Tuckett	do 12	London	do	1 36
	D. Ritchie & Co.	do 18	Hamilton	do	51 50
	do	do 18	Montreal	do	114 87
	The J. B. Pace Tobacco Co.	do 19	do	do	18 78
	B. Goldstein	do 19	do	do	52 35
	George T. Tuckett	do 20	Hamilton	do	3 75

No. 16.—REFUNDS of Revenue—Concluded.

EXCISE—Concluded.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
		1895.			\$ cts.	\$ cts.
Tobacco—Continued	George T. Tuckett.	Feb. 11.	Hamilton.	Refunded under Revised Statutes, cap. 34, sec. 259.	18 25	
	John Lemesurier.	do 11.	Quebec.	do do	6 14	
	B. Houde & Co.	do 11.	do	do do	88 00	
	B. Goldstein.	do 16.	Montreal.	do do	34 13	
	The J. B. Pace Tobacco Co.	do 16.	do	do do	12 71	
	D. Ritchie & Co.	do 16.	do	do do	145 55	
	James Henry.	do 18.	do	do do	4 80	
	B. Houde & Co.	Mar. 1.	Quebec.	do do	7 80	
	D. Ritchie & Co.	do 4.	Montreal.	do do	27 69	
	George T. Tuckett.	do 7.	Hamilton.	do do	44 50	
	B. Houde & Co.	do 8.	Quebec.	do do	59 51	
	J. Lemesurier.	do 8.	do	do do	7 47	
	James Henry.	do 13.	Montreal.	do do	3 00	
	The J. B. Pace Tobacco Co.	do 13.	do	do do	10 56	
	B. Goldstein.	do 13.	do	do do	24 96	
	D. Ritchie & Co.	do 15.	do	do do	105 17	
	A. McKenna.	do 15.	Pictou.	do do	0 80	
	George T. Tuckett.	do 18.	Hamilton.	do do	54 25	
	D. Ritchie & Co.	April 3.	Montreal.	do do	31 83	
	B. Houde & Co.	do 4.	Quebec.	do do	68 10	
	George T. Tuckett.	do 4.	Hamilton.	do do	61 18	
	do	do 4.	do	do do	49 58	
	A. McKenna.	do 6.	Pictou.	do do	1 57	
	J. Lemesurier.	do 6.	Quebec.	do do	6 54	
	E. A. McAlpin.	do 8.	Toronto.	do do	8 83	
	do	do 8.	do	do do	26 02	
	The J. B. Pace Tobacco Co.	do 22.	Montreal.	do do	13 58	
	D. Ritchie & Co.	do 22.	do	do do	162 46	
	do	do 22.	do	do do	24 50	
	The Empire Tobacco Co.	do 22.	do	do do	44 25	
	B. Goldstein.	do 22.	do	do do	1 32	
	D. Ritchie & Co.	do 22.	do	do do	24 04	
	George T. Tuckett.	May 9.	Hamilton.	do do	45 75	

A. McKenna.....	do	7..	Pictou..	do	do	34 do 259....	9 08
J. Lemeurier.....	do	11..	Quebec..	do	do	34 do 259....	84 79
B. Houde & Co..	do	11..	do	do	do	34 do 270....	28 00
J. Lemeurier.....	do	11..	do	do	do	34 do 270....	25 00
James Henry.....	do	11..	Montreal.	do	do	34 do 259....	11 00
The J. B. Pace Tobacco Co.	do	11..	do	do	do	34 do 259....	200 62
D. Ritchie & Co..	do	11..	do	do	do	34 do 259....	55 66
B. Goldstein.....	do	11..	do	do	do	34 do 259....	86 10
B. Houde & Co..	June	7..	Quebec..	do	do	34 do 259....	12 00
J. Lemeurier.....	do	7..	do	do	do	34 do 259....	0 67
A. McKenna.....	do	11..	Pictou..	do	do	34 do 259....	11 58
The J. B. Pace Tobacco Co.	do	11..	Montreal.	do	do	34 do 259....	179 84
D. Ritchie & Co..	do	11..	do	do	do	34 do 259....	55 39
B. Goldstein.....	do	11..	do	do	do	34 do 259....	69 27
George T. Tuckett	do	11..	Hamilton	do	do	34 do 259....	0 56
Eli Griffith.....	do	29..	London..	do	do	34 do 259....	0 12
A. McKenna.....	do	29..	Pictou..	do	do	34 do 259....	21 81
E. A. McAlpin..	do	29..	Toronto	do	do	34 do 259....	57 91
do	do	29..	do	do	do	29 do 78....	108 88
George T. Tuckett	do	29..	Hamilton	do	do	29 do 78....	43 00
do	do	29..	do	do	do	34 do 259....	533 63
do	do	29..	do	do	do	34 do 270....	
Cigars.....	Mrs. Geo. Runstadler..	Mar.	Owen Sound.	do	do	29 do 78....	7,145 48
Bonded manufactur's	Wm. Wilson.....	do	Toronto...	do	do	29 do 78....	37 50
Seizures..	Wilbrod Rousseau	June	Quebec..	do	do	29 do 78....	170 88
							120 38
							95,706 20

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 17.—DEPARTMENTAL EXPENDITURE, 1894-95.

Dr.

(For Details, see Appendix B.)

Cr.

Due by sundry persons, 1st July, 1894.	Disbursed by the Receiver General.	Deduction for Superannuation.	Totals.	—	Salaries.	Contingen- cies.	Due by sundry persons, 30th June, 1895.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,000 00	5,000 00		5,000 00	..... Controller of Inland Revenue	5,000 00			5,000 00
35,283 78	35,283 78	671 22	35,955 00	..... Departmental officers	35,955 00			35,955 00
344 00	344 00		344 00	..... Subscription to newspapers		344 00		344 00
1,455 54	1,455 54		1,455 54	..... Extra clerks		1,455 54		1,455 54
357 83	357 83		357 83	..... Telegraph companies		357 83		357 83
735 80	735 80		735 80	..... Stationery		735 80		735 80
97 95	97 95		97 95	..... Books		97 95		97 95
644 72	644 72		644 72	..... Printing		644 72		644 72
126 25	126 25		126 25	..... Lithographing		126 25		126 25
29 22	29 22		29 22	..... Postage		29 22		29 22
1,004 92	1,004 92		1,021 58	..... Sundry persons		1,004 92	16 66	1,021 58
16 66	45,080 01	671 22	45,757 89	..... Totals	40,955 00	4,791 23	16 66	45,707 89

E. MIALI,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

Dr. No. 18.—Statement showing amount of Revenue accrued during Year ended 30th June, 1895. Cr.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.		Totals.		LAW STAMPS.		Totals.
				Supreme Court.	Exchequer Court.			Supreme Court.	Exchequer Court.	
—	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	—	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors..	2,327 29	1,159 50				3,486 79	By amount of stamps in the hands of distributors on 1st July, 1894.....			69,864 28
To commission allowed						337 30	By stamp issued by Inland Revenue Department during the year			96,120 90
To amount of stamps remaining in hands of distributors, 30th June, 1896.....	39,854 11	28,710 80	30,048 50			98,613 41				
To balance, being the revenue accrued during 1894-95.....	39,530 08	17,207 50	401 50	2,508 00	3,900 60	63,547 68				
Totals.....	81,711 48	47,077 80	30,450 00	2,640 00	4,105 90	165,985 18	Totals	81,711 48	47,077 80	30,450 00
								2,640 00	4,105 90	165,985 18

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 16.—REFUNDS of Revenue during the Fiscal Year ended 30th June, 1895.

EXCISE.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
Spirits.	J. J. Heney	1894. Nov. 5.	Prescott.....	Refunded under Revised Statutes, cap. 29, sec. 78.....	\$ cts. 2,957 85	\$ cts. 28,576 48
	A. I. Howard	1895. Jan. 17.	Sherbrooke.....	do	4,105 90	
	J. J. Heney	Apr. 26.	Prescott.....	do	6,178 33	
	do	May 7.	do	do	4,960 23	
	A. I. Howard	do	Sherbrooke.....	do	6,175 37	
	J. J. Heney	do 17.	Prescott.....	do	4,177 90	
Malt Liquor.	T. H. Carling	1894. Oct. 23.	London.....	do	79 61	
	Prescott Brew. & Malt. Co.	Nov. 7.	Prescott.....	do	118 46	
	do	1895. Jan. 17.	do	do	157 06	
	Walkerville B. & M. Co.	do 17.	Windsor.....	do	269 98	
	Wullfaohn & Bewicke.....	do 6.	Vancouver.....	do	25 00	650 66
Malt.	J. C. Oland	1894. July 25.	Halifax.....	do	1,070 08	
	W. N. Wickwire	do 25.	do	do	061 53	
	John Lindberg	do 25.	do	do	30 34	
	H. S. Fairall	do 25.	Victoria.....	do	40 71	
	John Lawson	do 25.	do	do	88 95	
	James A. Roy	do 25.	Belleville.....	do	204 50	
	Joseph Laake	Aug. 1.	Brantford.....	do	100 30	
	Louis Bernhardt	do 1.	do	do	264 47	
	do	do 1.	do	do	113 66	
	Martin N. Ford	do 1.	Quebec.....	do		

Mary Rau	1.	do	do	78	120 14
Harry Murton	1.	do	do	do	145 80
Jos. E. Seagram	1.	do	do	do	210 00
C. Huether	1.	do	do	do	170 25
Adam Cranston	1.	do	do	do	237 48
Thos. Holliday	1.	do	do	do	233 91
Peter Bernhardt	1.	do	do	do	178 30
Frank Bauer	1.	do	do	do	334 50
Geo. Sleeman	1.	do	do	do	2,056 17
Cronmiller & White	1.	St. Catharines	do	do	211 21
Henry J. Taylor	1.	do	do	do	519 91
Lionel H. Clarke	1.	Kingston	do	do	1,753 97
Arthur Roth	1.	Stratford	do	do	78 22
Joseph Martini	1.	do	do	do	37 40
Geo. T. Labatt	1.	Prescott	do	do	668 14
Robert Bowie	1.	do	do	do	413 47
D. J. McCarthy	1.	do	do	do	804 10
Christopher Eaton	1.	Owen Sound	do	do	369 71
David Schwan	1.	Stratford	do	do	69 52
Henry Huether	1.	Owen Sound	do	do	149 25
F. X. Meesner	1.	Stratford	do	do	138 06
The Ottawa B. & M. Co.	1.	Ottawa	do	do	87 93
Proteau & Carignan	1.	Quebec	do	do	274 08
Boeswell & Bros.	1.	do	do	do	1,343 13
C. S. Reinhardt	1.	Montreal	do	do	513 15
Chas. Strangman	1.	do	do	do	385 57
John Atkin	1.	do	do	do	30 00
H. A. Ekers	1.	do	do	do	18 00
J. H. R. Molson	1.	do	do	do	1,438 32
Francis Barton	1.	do	do	do	40 00
Andrew J. Dawes	1.	do	do	do	1,998 28
James Philip Scott	1.	Windsor	do	do	3,803 47
Louis Greisinger, jun.	1.	do	do	do	457 00
T. H. Carling	1.	London	do	do	2,155 37
Cyrus Bixel	1.	do	do	do	231 20
Henry Rudolph	1.	do	do	do	230 68
Peter Heuser	1.	do	do	do	52 85
John Labatt	1.	do	do	do	1,356 08
Lionel H. Clarke	1.	Kingston	do	do	150 00
John Fisher	1.	do	do	do	150 05
Thos. Stevenson	1.	do	do	do	117 29
Lionel H. Clarke	1.	do	do	do	581 83
James J. Steele	1.	Hamilton	do	do	387 80
M. S. Wilkon	1.	do	do	do	1,336 86
C. J. Odell	1.	Sherbrooke	do	do	79 54
James Ready	1.	St. John	do	do	444 28
Simcon Jones	1.	do	do	do	524 82
Edward L. Drewry	1.	Winnipeg	do	do	895 50
Wm. Blackwood	1.	do	do	do	66 78

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.					Totals.	
es.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	
		1894			\$ cts.	\$ cts.
Malt—(Continued).	James Bell.	Aug. 1.	Winnipeg	Refunded under Revised Statutes, Cap. 20, Sec. 78.	48 87	
	P. Shew	do	do	do	250 00	
	A. E. Cross	do	Calgary	do	186 60	
	Chas. A. Hyndman	do	do	do	67 00	
	W. N. Wickwire	do	Charlottetown	do	821 75	
	C. W. Hayward	do	Halifax	do	184 05	
	J. Lindberg	do	do	do	254 85	
	J. C. Oland	do	do	do	473 84	
	J. C. O'Mullin	do	do	do	178 50	
	T. H. Carling	do	do	do	634 06	
	D. Macpherson	do	London	do	200 50	
	Wm. H. Haslam	do	Peterborough	do	25 74	
	Henry Calcutt	do	do	do	202 43	
	Albert Winslow	do	do	do	537 44	
	Jas. M. Lottridge	do	do	do	1,062 90	
	John Bott	do	Hamilton	do	1,303 29	
	John Leahy	do	Windsor	do	28 00	
	H. S. Fairall	do	Victoria	do	27 00	
	John Lawson	do	do	do	20 00	
	E. L. Drewry	do	do	do	69 75	
	W. A. Anderson	do	do	do	161 13	
	Graham & Co.	do	Toronto	do	18 16	
	T. W. Simpson	do	do	do	157 00	
	Toronto Brew. & Mfg. Co.	do	do	do	1,197 04	
	Robert Davies	do	do	do	2,008 44	
	Eugene O'Keefe	do	do	do	2,284 90	
	W. J. Thomas	do	do	do	1,420 43	
	L. J. Cosgrave	do	do	do	1,616 37	
	Edwin Brain	do	do	do	231 85	
	Thomas Davies	do	do	do	718 62	
	Wm. Wilson	do	do	do	120 88	
	Fred. Gavigan	do	do	do	137 18	
	R. P. Blake	do	Windsor	do	107 42	
	James D. Smith	do	do	do	181 82	
	John D. Smith	do	Stratford	do	11 11	

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Amounts.	Totals.
		1894.			\$ cts.	\$ cts.
Tobacco.	J. Lemesurier.	July 25	Quebec	Refunded under Revised Statutes, cap. 34, sec. 259.	7 62	
	B. Houde & Co.	do 25	do	do	89 94	
	Eli Griffith	do 25	London.	do	3 44	
	James Henry.	do 25	Montreal.	do	32 00	
	George T. Tuckett.	do 25	Hamilton.	do	68 51	
	do	do 25	do	do	39 48	
	E. A. McAlpin.	do 25	Toronto	do	3 05	
	do	do 25	do	do	70 82	
	H. N. Bate & Sons.	do 25	do	do	73 62	
	J. Lemesurier	Aug. 1.	Ottawa.	do	13 10	
	Empire Tobacco Co.	do 14	Quebec.	do	3 59	
	do	do 14	Montreal.	do	29 do 78.	
	D. Ritchie & Co	do 14	do	do	34 do 259.	
	B. Houde & Co.	do 14	do	do	34 do 259.	
	B. Goldstein	do 14	Quebec	do	34 do 259.	
	The J. B. Pace Tobacco Co.	do 14	Montreal.	do	34 do 259.	
	Eli Griffith.	do 14	do	do	34 do 259.	
	Honoré Pepin	do 14	London.	do	34 do 259.	
	J. Lemesurier	do 14	Quebec.	do	29 do 78.	
	Geo. T. Tuckett.	do 22	do	do	7 76	
	The J. B. Pace Tobacco Co.	do 27	Hamilton.	do	13 64	
	B. Goldstein.	do 27	Montreal.	do	44 50	
	D. Ritchie & Co	do 27	do	do	24 19	
	B. Goldstein.	do 27	do	do	29 26	
	J. Lemesurier.	do 27	do	do	49 11	
	B. Houde & Co.	Sept. 5	do	do	34 do 270.	
	Eli Griffith.	do 10.	Quebec.	do	34 do 259.	
	George T. Tuckett	do 10.	do	do	34 do 259.	
	D. Ritchie & Co	do 12	London.	do	34 do 259.	
	do	do 12	Hamilton	do	34 do 259.	
	The J. B. Pace Tobacco Co	do 19.	do	do	114 87	
	B. Goldstein	do 19.	do	do	29 do 78.	
	George T. Tuckett	do 19.	Montreal	do	34 do 259.	
	do	do 19.	do	do	34 do 259.	
	The J. B. Pace Tobacco Co	do 26.	do	do	18 78	
	B. Goldstein	do 26.	Hamilton	do	59 do 78.	
	George T. Tuckett	do 26.	do	do	3 76	

James Henry	do	28	Montreal	do	do	34	do	270	...	10	32
E. A. McAlpin	Oct.	3	Toronto	do	do	34	do	259	...	68	30
do	do	3	do	do	do	29	do	78	...	8	26
J. Lemesurier	do	5	Quebec	do	do	34	do	259	...	95	95
B. Houde & Co.	do	5	do	do	do	34	do	259	...	45	50
George T. Tuckett	do	5	Hamilton	do	do	29	do	78	...	211	30
do	do	5	do	do	do	34	do	259	...	49	47
B. Goldstein	do	22	Montreal	do	do	34	do	259	...	17	05
The J. B. Pace Tobacco Co	do	22	do	do	do	34	do	259	...	182	87
D. Ritchie & Co	do	22	do	do	do	29	do	78	...	9	75
do	do	22	do	do	do	34	do	259	...	2	16
Empire Tobacco Co.	do	22	do	do	do	29	do	78	...	76	00
do	do	22	do	do	do	34	do	270	...	318	77
D. Ritchie & Co	Nov.	5	do	do	do	34	do	259	...	90	25
George T. Tuckett	do	7	Hamilton	do	do	34	do	259	...	109	18
B. Houde & Co.	do	8	Quebec	do	do	34	do	259	...	11	41
J. Lemesurier	do	8	do	do	do	34	do	259	...	17	83
The J. B. Pace Tobacco Co	do	26	Montreal	do	do	34	do	259	...	163	86
D. Ritchie & Co	do	26	do	do	do	34	do	259	...	53	80
B. Goldstein	do	26	do	do	do	34	do	259	...	84	60
Geo. T. Tuckett	do	26	Hamilton	do	do	34	do	270	...	31	80
James Henry	Dec.	5	Montreal	do	do	34	do	270	...	88	00
B. Goldstein	do	5	do	do	do	34	do	270	...	10	95
J. Lemesurier	do	5	Quebec	do	do	34	do	259	...	82	85
B. Houde & Co.	do	5	do	do	do	34	do	259	...	0	42
Eli Griffith	do	5	London	do	do	34	do	259	...	180	91
D. Ritchie & Co	do	5	Montreal	do	do	34	do	259	...	19	74
The J. B. Pace Tobacco Co	do	5	do	do	do	34	do	259	...	56	16
B. Goldstein	do	5	do	do	do	34	do	259	...	45	00
George T. Tuckett	do	5	Hamilton	do	do	34	do	259	...	48	00
do	do	24	do	do	do	34	do	270	...		
1895.											
D. Ritchie	Jan.	4	Montreal	do	do	34	do	270	...	30	00
E. A. McAlpin	do	7	Toronto	do	do	29	do	78	...	55	70
do	do	7	do	do	do	34	do	259	...	2	82
George T. Tuckett	do	17	Hamilton	do	do	29	do	78	...	74	62
J. Lemesurier	do	21	Quebec	do	do	34	do	259	...	6	75
B. Houde & Co.	do	21	do	do	do	34	do	259	...	76	08
George T. Tuckett	do	21	Hamilton	do	do	29	do	78	...	109	81
do	do	21	do	do	do	34	do	259	...	43	08
Eli Griffith	do	21	London	do	do	34	do	259	...	0	26
D. Ritchie & Co	do	21	Montreal	do	do	34	do	259	...	162	43
do	do	21	do	do	do	29	do	78	...	26	35
B. Goldstein	do	21	do	do	do	34	do	259	...	36	65
The J. B. Pace Tobacco Co	do	21	do	do	do	34	do	259	...	17	26
D. Ritchie & Co	do	21	do	do	do	34	do	270	...	9	29
Empire Tobacco Co.	do	24	do	do	do	34	do	259	...	3	31
do	do	24	do	do	do	29	do	78	...	51	95

No. 16.—REFUNDS of Revenue—Concluded.

EXCISE—Concluded.					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority refunded.	Totals.
		1895.			\$ cts.
Tobacco—Continued	George T. Tuckett.	Feb. 11.	Hamilton.	Refunded under Revised Statutes, cap. 34, sec. 259.	18 25
	John Lemesurier.	do 11.	Quebec.	do do	6 14
	B. Houde & Co.	do 11.	do	do do	88 00
	B. Goldstein.	do 16.	Montreal	do do	34 13
	The J. B. Pace Tobacco Co.	do 16.	do	do do	12 71
	D. Ritchie & Co.	do 16.	do	do do	145 55
	James Henry.	do 18.	do	do do	4 80
	B. Houde & Co.	Mar. 1.	Quebec.	do do	7 80
	D. Ritchie & Co.	do 4.	Montreal	do do	27 60
	George T. Tuckett.	do 7.	Hamilton	do do	44 50
	B. Houde & Co.	do 8.	Quebec.	do do	59 51
	J. Lemesurier.	do 8.	do	do do	7 47
	James Henry.	do 13.	Montreal	do do	3 00
	The J. B. Pace Tobacco Co.	do 13.	do	do do	10 56
	B. Goldstein.	do 13.	do	do do	24 96
	D. Ritchie & Co.	do 13.	do	do do	105 17
	A. McKenna.	do 15.	Pictou.	do do	0 90
	George T. Tuckett.	do 18.	Hamilton	do do	54 25
	D. Ritchie & Co.	April 3.	Montreal	do do	31 83
	B. Houde & Co.	do 4.	Quebec.	do do	68 10
	George T. Tuckett.	do 4.	Hamilton	do do	61 18
	do	do 4.	do	do do	49 58
	A. McKenna.	do 6.	Pictou.	do do	1 57
	J. Lemesurier.	do 8.	Quebec.	do do	6 54
	E. A. McAlpin.	do 8.	Toronto	do do	8 83
	do	do 8.	do	do do	20 02
	The J. B. Pace Tobacco Co.	do 22.	Montreal	do do	13 58
	D. Ritchie & Co.	do 22.	do	do do	102 46
	do	do 22.	do	do do	24 50
	The Empire Tobacco Co.	do 22.	do	do do	48 35
	B. Goldstein.	do 22.	do	do do	54 35
	D. Ritchie & Co.	do 22.	do	do do	51 54
	Chas. T. Pritchard	May 1.	Hamilton	do do	40 70

A. McKenna.....	do	9.	Pictou.....	34	do	259	1	10
J. Leneaurier.....	do	11.	Quebec.....	34	do	259	9	08
B. Houde & Co.....	do	11.	do	34	do	259	84	79
J. Leneaurier.....	do	11.	do	34	do	270	28	00
James Henry.....	do	11.	Montreal.....	34	do	270	25	00
The J. B. Pace Tobacco Co.	do	11.	do	34	do	259	11	00
D. Ritchie & Co.....	do	11.	do	34	do	259	200	62
B. Goldstein.....	do	11.	do	34	do	259	55	66
B. Houde & Co.....	June	7.	Quebec.....	34	do	259	86	10
J. Leneaurier.....	do	7.	do	34	do	259	12	00
A. McKenna.....	do	7.	Pictou.....	34	do	259	0	67
The J. B. Pace Tobacco Co.	do	11.	Montreal.....	34	do	259	11	58
D. Ritchie & Co.....	do	11.	do	34	do	259	179	84
B. Goldstein.....	do	11.	do	34	do	259	55	39
George T. Tuckett.....	do	29.	Hamilton.....	34	do	259	69	27
Eli Griffith.....	do	29.	London.....	34	do	259	0	56
A. McKenna.....	do	29.	Pictou.....	34	do	259	0	12
E. A. McAlpin.....	do	29.	Toronto.....	34	do	259	21	81
do	do	29.	do	29	do	78	57	91
George T. Tuckett.....	do	29.	Hamilton.....	29	do	78	108	88
do	do	29.	do	34	do	259	43	00
do	do	29.	do	34	do	270	533	63
Cigars.....	Mar.	22.	Owen Sound.....	do	do	78	7,145	48
Bondedmanuf'ctur's Wm. Wilson.....	do	20.	Toronto.....	do	do	78	37	50
Seizures.....	June	27.	Quebec.....	do	do	78	170	88
							120	38
							95,706	20

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 17.—DEPARTMENTAL EXPENDITURE, 1894-95.

DR.

(For Details, see Appendix B.)

CR.

Due by sundry persons, 1st July, 1894.	Disbursed by the Receiver General.	Deduction for Superannuation.	Totals.		Salaries.	Contingen- cies.	Due by sundry persons, 30th June, 1895.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,000 00	5,000 00	.....	5,000 00	.....	5,000 00	.....	.....	5,000 00
35,283 78	35,283 78	671 22	35,955 00	.....	35,955 00	.....	.....	35,955 00
344 00	344 00	.....	344 00	.....	.....	344 00	.....	344 00
1,455 54	1,455 54	.....	1,455 54	.....	.....	1,455 54	.....	1,455 54
357 83	357 83	.....	357 83	.....	.....	357 83	.....	357 83
735 80	735 80	.....	735 80	.....	.....	735 80	.....	735 80
97 95	97 95	.....	97 95	.....	.....	97 95	.....	97 95
644 72	644 72	.....	644 72	.....	.....	644 72	.....	644 72
126 25	126 25	.....	126 25	.....	.....	126 25	.....	126 25
29 22	29 22	.....	29 22	.....	.....	29 22	.....	29 22
16 66	1,004 92	.....	1,021 58	.....	.....	1,004 92	16 66	1,021 58
16 66	45,080 01	671 22	45,767 89	.....	40,955 00	4,796 28	16 66	45,767 89
				Totals.				

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.E. MIALI,
Commissioner.

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

Dr. No. 18.—Statement showing amount of Revenue accrued during Year ended 30th June, 1895. Cr.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.		Totals.		LAW STAMPS.		Totals.
				Su- preme Court.	Exche- quer Court.			Su- preme Court.	Exche- quer Court.	
—	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	By amount of stamps in the hands of distributors on 1st July, 1894.....	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors..	2,327 29	1,159 50				3,486 79	By stamps issued by Inland Revenue Department during the year			69,864 28
To commission allowed				132 00	205 30	337 30				
To amount of stamps remaining in hands of distributors, 30th June, 1895.....	39,854 11	28,710 80	30,048 50			98,613 41				98,120 90
To balance, being the revenue accrued during 1894-95.....	39,530 08	17,207 50	401 50	2,508 00	3,900 60	63,547 68				
Totals	81,711 48	47,077 80	30,450 00	2,640 00	4,105 90	165,985 18	Totals	81,711 48	47,077 80	30,450 00

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

WEIGHTS AND MEASURES, 1894-95. No. 19 (A).—Inspection Divisions in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, 1st JULY, 1894.		Stamps issued to Inspectors.	Seizures and Penalties.	Other Receipts.	Totals.	DIVISIONS.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, 30th JUNE, 1895.		Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
952 72	2 80	2,161 00	...	...	3,116 52	Belleville.....	5 00	1,561 88	1,368 59	151 05	3,116 52
3,504 60	1,756 60	7,390 00	10 00	...	12,661 20	Hamilton.....	...	8,654 58	2,622 69	1,383 93	12,661 20
1,188 70	0 93	1,628 00	...	15 00	2,830 63	Kingston.....	...	1,450 43	1,390 20	...	2,830 63
1,862 97	1 35	1,725 00	...	...	3,589 32	London.....	...	1,941 29	1,600 83	47 20	3,589 32
2,934 21	...	1,838 50	...	...	4,772 71	Orillia.....	1,838 50	1,269 94	1,632 12	12 15	4,772 71
1,250 25	...	1,240 00	...	...	2,490 25	Ottawa.....	0 75	1,418 43	1,071 07	...	2,490 25
3,659 61	...	2,775 00	15 00	84 95	6,534 56	Toronto.....	406 79	2,994 76	336 40	...	6,534 56
1,609 57	...	2,022 00	5 00	...	3,636 57	Windsor.....	...	2,247 21	1,389 36	...	3,636 57
16,962 63	1,761 68	20,777 50	30 00	99 95	39,631 76	Ontario.....	2,250 04	21,538 52	13,912 47	1,930 73	39,631 76
9,974 37	427 72	9,385 00	15 00	...	19,782 09	Montreal.....	...	9,077 31	10,139 03	565 75	19,782 09
3,120 93	254 66	3,840 00	...	...	7,215 59	Quebec.....	75 00	3,542 59	3,598 00	...	7,215 59
2,224 98	...	750 00	...	...	2,974 98	Three Rivers.....	...	900 14	1,914 69	151 15	2,974 98
15,320 28	682 38	13,955 00	15 00	...	29,972 66	Quebec.....	75 00	13,520 04	16,651 72	716 90	29,972 66
1,250 58	...	30 00	...	...	1,280 58	King's.....	...	324 60	955 98	...	1,280 58
2,015 70	28 88	730 00	...	...	2,774 58	St. John.....	...	782 57	1,992 01	...	2,774 58
3,266 28	28 88	760 00	...	...	4,055 16	New Brunswick.....	...	1,107 17	2,947 99	...	4,055 16
1,172 62	...	70 00	...	...	1,172 62	Cape Breton.....	...	242 03	920 69	...	1,172 62
1,462 53	13 76	610 00	...	...	1,476 29	Halifax.....	...	520 70	317 11	60 85	1,476 29
3,431 20	...	480 00	...	...	3,911 20	Pictou.....	2 25	305 64	1,164 80	...	3,911 20
...	...	...	...	...	...	Yarmouth.....	...	574 22	394 14	...	1,462 53
...	...	...	...	...	...	New Scotia.....	2 25	1,043 04	2,400 38	60 85	1,462 53

630 01	.....	310 00	5 00	.....	945 01	.....	532 91	.....	945 01
4,470 83	37 05	.....	.....	.....	4,508 48	3 60	3,504 35	.....	4,508 48
617 69	.....	130 00	.....	.....	747 69	.....	405 34	.....	747 69
45,098 98	2,524 34	36,612 50	50 00	99 95	84,385 77	2,327 29	39,854 11	2,721 08	84,385 77

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

WEIGHTS AND MEASURES, 1894-95.

No. 19 (B).—Deputy Inspectors of the Old Divisions in account
with Revenue.

DR.

CR.

Balances due 1st July, 1894. Cash on hand.	Totals.	Divisions.	Balances due 30th June, 1895. Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	..... <i>Essex</i>	87 10	87 10
87 10	87 10	..... <i>Ontario</i>	87 10	87 10
5 62	5 62	..... <i>Hull</i>	5 62	5 62
5 62	5 62	..... <i>Quebec</i>	5 62	5 62
92 72	92 72	..... Totals	92 72	92 72

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

WEIGHTS AND MEASURES, 1894-95.

No. 20 (A).—INSPECTION Divisions in Account with Expenditure.

(For Details, see Appendix B.)

Dr.

Cr.

Amounts received from Department to meet Expenditure.	DEDUCTIONS FROM SALARIES FOR		Totals.	DIVISIONS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Totals.
	Superannuation.	Insurance.			Salaries.	Seizures Expenses.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
3,303 37	51 93	.....	3,355 30	Belleville.....	2,600 00	29 25	75 00	395 83	255 22	3,355 30
6,585 29	86 07	.....	6,671 36	Hamilton.....	5,699 92	.....	.....	799 75	171 69	6,671 36
3,095 47	47 00	.....	3,142 47	Kingston.....	2,350 00	.....	90 00	456 05	246 41	3,142 47
3,247 20	54 00	.....	3,301 20	London.....	2,700 00	.....	.....	479 37	121 83	3,301 20
2,730 86	51 00	10 26	2,792 12	Orillia.....	2,299 92	.....	.....	432 45	59 75	2,792 12
4,033 37	58 25	.....	4,091 62	Ottawa.....	3,100 00	.....	208 34	673 68	109 60	4,091 62
4,088 38	67 96	.....	4,156 34	Toronto.....	3,400 00	.....	.....	667 18	89 16	4,156 34
2,610 36	37 03	.....	2,647 39	Windsor.....	1,850 00	.....	.....	730 22	67 17	2,647 39
16 25	.....	.....	16 25	District Inspector.....	.....	.....	.....	15 00	1 25	16 25
29,710 55	453 24	10 26	30,174 05	Ontario.....	28,999 84	29 25	373 34	4,649 54	1,122 08	30,174 05
8,100 22	147 10	.....	8,247 32	Montreal.....	7,100 00	.....	.....	873 58	273 74	8,247 32
6,573 85	76 36	.....	6,650 21	Quebec.....	4,600 00	20 60	150 00	1,717 81	162 40	6,650 21
2,359 31	50 32	147 12	2,556 75	Three Rivers.....	2,200 00	.....	.....	324 82	31 93	2,556 75
17,033 38	273 78	147 12	17,454 28	Quebec.....	13,900 00	20 00	150 00	2,916 21	468 07	17,454 28
1,577 49	28 04	.....	1,605 53	King's.....	1,400 00	.....	.....	193 47	12 06	1,605 53
2,659 08	40 97	.....	2,700 05	St. John.....	2,500 00	.....	.....	181 13	18 92	2,700 05
4,236 57	69 01	.....	4,305 58	New Brunswick.....	3,900 00	.....	.....	374 60	30 98	4,305 58

WEIGHTS AND MEASURES, 1894-95—Concluded.
No. 20 (A).—Inspection Divisions in Account with Expenditure.
(For Details, see Appendix B.)

Dr.

Amounts received to meet Expenditure.	DEDUCTIONS FROM SALARIES FOR		Totals.	DIVISIONS.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Totals.
	Superannuation.	Insurance.			Salaries.	Seizures Expenses.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
958 38	16 00		974 38	Cape Breton.	800 00			141 23	33 15	974 38
2,144 09	31 96		2,176 05	Halifax.	1,640 00			124 48	151 57	2,176 05
1,584 81	30 00		1,614 81	Pictou.	1,500 00		300 00	83 21	31 60	1,614 81
1,351 23	20 00		1,371 23	Yarmouth.	1,000 00			347 43	23 80	1,371 23
6,038 51	97 96		6,136 47	.....Nova Scotia.....	4,900 00		300 00	696 35	240 12	6,136 47
2,047 61	36 00		2,083 61	.....Charlottetown, P.E.I.....	1,800 00			243 67	39 94	2,083 61
5,122 58	96 95		5,219 53	Winnipeg.	4,766 62		108 00	215 43	120 48	5,219 53
127 90			127 90	District Inspector				127 90		127 90
5,250 48	96 95		5,347 43	.....Manitoba.....	4,766 62		108 00	343 33	129 48	5,347 43
1,915 72	23 08		1,938 80	.....Victoria.....	1,150 00		300 00	415 55	73 25	1,938 80
1,254 63	18 00		1,272 63	Inspector of Scale Factories	900 00			363 25	9 38	1,272 63
1,933 69			1,933 69	General Contingencies					1,933 69	1,933 69
290 71			290 71	Printing					290 71	290 71
103 68			103 68	Stationery					103 68	103 68
69,815 53	1,008 02	157 88	71,040 93	Grand Totals	55,316 46	49 25	1,231 34	10,092 50	4,441 38	71,040 93
INLAND REVENUE DEPARTMENT, OTTAWA, 14th August, 1896.				E. MIALL, Commissioner.						

WEIGHTS AND MEASURES, 1894-95.

No. 20 (B).—Inspection Divisions in account with Expenditure.

DR.

(Old Divisions.)

CR.

Balances due by sun- dry persons, 1st July, 1894.	Totals.	Divisions.	Balances due by sun- dry persons, 30th June, 1895.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	..... Essex	39 56	39 56
33 53	33 53	..... Waterloo.....	33 53	33 53
73 09	73 09	..... Ontario	73 09	73 09
0 33	0 33	..... Drummond.....	0 33	0 33
41 45	41 45	..... Laval.....	41 45	41 45
26 88	26 88	..... Montmorency	26 88	26 88
27 51	27 51	..... Richelieu.....	27 51	27 51
96 17	96 17	..... Quebec.....	96 17	96 17
24 00	24 00	..... Lunenburg, Nova Scotia.....	24 00	24 00
193 26	193 26	..... Totals.....	193 26	193 26

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

GAS INSPECTION AND LAW STAMPS, 1894-95.

Dr. No 21.—STAMP DISTRIBUTORS in Account with Inland Revenue Department. Cr.

BALANCES DUE BY INSPECTORS, 1ST JULY, 1894.		BALANCES DUE BY INSPECTORS, 30TH JUNE, 1895.		Deposited to the Receiver Gen-eral.		Returned damaged Stamps.		Commission allowed to Dis-tributors of Stamps.		Districts.		Totals.		Other Re-ceipts.		Penal-ties.		Stamps issued to Inspectors and others.		Cash on hand.		Stamps on hand.		Totals.	
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.			\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
914 25		125 00								Barrie		1,039 25										972 75		1,039 25	
214 75		175 00								Belleville		214 75										171 00		214 75	
433 25		100 00								Berlin		608 25										471 50		608 25	
390 50		175 00								Brockville		490 50										360 00		490 50	
302 50										Cobourg		302 50										197 75		302 50	
308 25										Cornwall		308 25										260 50		308 25	
364 25		75 00								Guelph		439 25										262 00		439 25	
1,817 75		712 50								Hamilton		2,720 25										1,524 50		2,720 25	
1,231 75		175 00								Kingston		1,430 50										1,147 50		1,430 50	
439 75		9 00								Listowel		448 75										379 75		448 75	
596 00		2,550 00								London		3,166 00										1,007 25		3,166 00	
450 50		20 50								Napanee		471 00										388 25		471 00	
553 00		800 00								Ottawa		1,353 00										1,015 75		1,353 00	
692 75										Owen Sound		692 75										646 25		692 75	
844 00										Peterborough		844 00										755 50		844 00	
447 25										Sarnia		447 25										391 25		447 25	
401 00		1,750 00								Stratford		2,151 00										962 50		2,151 00	
2,915 80		6,750 00								Toronto		10,018 55										3,871 06		10,018 55	
13,317 30		596 00								Ontario		27,145 80										14,775 06		27,145 80	
843 75		5,500 00								Montreal		6,348 25										2,420 50		6,348 25	
1,354 00		625 00								Quebec		1,979 00										1,178 50		1,979 00	
2,775 25		9,125 00								Sherbrooke		12,900 25										1,845 00		12,900 25	
										Quebec		4,104 75										4,270 00		4,104 75	

GAS INSPECTION.
No. 22.—INSPECTION Districts in Account with Expenditure.
(For details, see Appendix B.)

Dr.

Cr.

Amounts due by sundry persons, last July, 1894.	Amounts received from Department to meet expenditure.	Deductions from Salaries for Superannuation.	Totals.	Districts.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.				Amounts due by sundry persons, 30th June, 1895.	Totals.
					Salaries.	Rent.	Travelling Expenses.	Sundries.		
\$	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
103 15	103 15	2 00	105 15	Barrie.....	100 00	50 00	5 15	105 15	105 15	
337 55	337 55	5 00	342 55	Belleville.....	250 00		42 55	342 55	342 55	
111 50	111 50	2 00	113 50	Berlin.....	100 00		13 50	113 50	113 50	
115 39	115 39	1 76	117 15	Brockville.....	91 63		1 00	24 52	117 15	
176 52	176 52	2 00	178 52	Cobourg.....	100 00		29 75	48 77	178 52	
148 40	148 40	2 00	150 40	Cornwall.....	100 00			50 40	150 40	
111 03	111 03	2 00	113 03	Guelph.....	100 00			13 03	113 03	
1,821 97	1,821 97	33 93	1,855 90	Hamilton.....	1,700 00	36 00	78 30	41 60	1,855 90	
503 01	503 01	8 00	511 01	Kingston.....	400 00	45 00		66 01	511 01	
158 75	158 75	1 25	160 00	Listowel.....	100 00	60 00			160 00	
1,680 15	1,680 15	20 00	1,700 15	London.....	1,000 00	110 00	362 70		1,700 15	
104 00	104 00	2 00	106 00	Napanee.....	100 00			227 45	1,700 15	
1,845 40	1,845 40	18 00	1,863 40	Ottawa.....	900 00	225 00		6 00	1,863 40	
321 00	321 00	4 00	325 00	Owen Sound.....	200 00	125 00		738 40	325 00	
214 05	214 05	4 00	218 05	Peterborough.....	200 00		7 55	10 50	218 05	
17 75	17 75		21 75	Sarnia.....	20 00	20 00		1 75	21 75	
147 00	147 00	3 00	150 00	Stratford.....	150 00				150 00	
2,223 94	2,223 94	28 04	2,251 98	Toronto.....	2,199 92		2 95	49 11	2,251 98	
10 00	10 00		10 00	District Inspector.....			10 00		10 00	
10,154 56	10,154 56	138 98	10,293 54	Ontario.....	7,791 55	671 00	412 25	1,338 74	10,293 54	
2,526 88	2,526 88	56 08	2,582 96	Montreal.....	2,200 00	220 00	15 50	137 46	2,582 96	
1,520 15	1,520 15	25 95	1,546 11	Quebec.....	1,300 00	150 00		90 11	1,546 11	
98 00	98 00	2 00	100 00	Shorebrook.....	100 00				100 00	
4,145 03	4,145 03	54 04	4,229 07	Quebec.....	3,000 00	300 00	15 50	228 57	4,229 07	

211 82	2 50	214 32	Fredericton.....	200 00	.....	26 76	20 07	346 83
340 83	6 00	346 83	Moncton.....	300 00	.....	.....	34 40	1,034 40
1,014 40	20 00	1,034 40	St. John.....	1,000 00	.....	.....	.....	1,595 55
1,567 05	28 50	1,595 55	New Brunswick.....	1,500 00	.....	38 76	56 79	2,187 18
2,161 18	26 00	2,187 18	Halifax.....	1,300 00	300 00	470 90	116 28	12 88
12 88	.....	12 88	Pictou.....	.....	.....	.....	.....	2,200 06
12 88	26 00	2,200 06	Nova Scotia.....	1,300 00	300 00	470 90	116 28	226 50
.....	.....	.....	Charlottetown, P.E.I.....	200 00	.....	.....	26 50	336 00
.....	2 50	226 50	Winnipeg, Man.....	200 00	108 00	.....	28 00	105 50
.....	4 00	336 00	Nanaimo.....	100 00	.....	.....	5 50	124 50
103 50	2 00	105 50	New Westminster.....	100 00	.....	.....	24 50	169 00
122 50	2 00	124 50	Vancouver.....	100 00	.....	11 50	57 50	502 95
167 00	2 00	169 00	Victoria.....	200 00	300 00	60 00	2 95	60 00
498 95	4 00	502 95	District Inspector.....	.....	.....	.....	.....	961 95
60 00	.....	60 00	British Columbia.....	500 00	300 00	71 50	90 45	840 99
951 95	10 00	961 95	General expenses.....	.....	.....	161 45	479 54	250 73
640 99	.....	840 99	Printing.....	.....	.....	.....	250 73	52 46
250 73	.....	250 73	Stationery.....	.....	.....	.....	52 46	20,986 85
52 46	.....	52 46	Grand Totals.....	15,091 55	1,759 00	1,250 36	2,673 06	212 88
212 88	20,479 95	20,986 85						

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

ELECTRIC LIGHT STAMPS.

No. 28.— STAMP Distributors in Account with Inland Revenue Department
Dr. Cr.

Stamps issued to Inspectors.	Totals.	Districts.	Deposited to the credit of the Receiver General.	Balances, 30th June, 1895.		Totals.
				Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
2,175 00	2,175 00	.. Hamilton .....	.....	2,130 75	44 25	2,175 00
2,175 00	2,175 00	.. London .....	.....	2,175 00	.....	2,175 00
6,525 00	6,525 00	.. Ottawa	128 75	6,396 25	.....	6,525 00
6,525 00	6,525 00	.. Toronto .....	.....	6,525 00	.....	6,525 00
17,400 00	17,400 00	..... Ontario	128 75	17,227 00	44 25	17,400 00
6,525 00	6,525 00	.. Montreal	53 75	6,405 25	66 00	6,525 00
2,175 00	2,175 00	.. Quebec	108 75	2,066 25	.....	2,175 00
8,700 00	8,700 00	..... Quebec	162 50	8,471 50	66 00	8,700 00
2,175 00	2,175 00	.. St. John, N.B. ....	.....	2,175 00	.....	2,175 00
2,175 00	2,175 00	.. Halifax, N.S. ....	.....	2,175 00	.....	2,175 00
30,450 00	30,450 00	..... Grand Totals....	291 25	30,048 50	110 25	30,450 50

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 24.—ELECTRIC LIGHT INSPECTION.

DR.

(For details see Appendix B.)

CR.

Amount received from Department to meet Expenditure	Total.	—	Printing.	Stationery	Sundries.	Total.
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
6,358 77	6,358 77	Authorized expenditure.....	221 12	74 60	6,063 05	6,358 77

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

Dr. No. 25.—STATEMENT showing the Transactions in connection with the Manufacture of Methylated Spirits. Cr.

—	Amounts.	Totals.	—	Amounts.	Totals.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Stock on hand 1st July, 1894.		15,316 78	By Goods sold during the year.		99,638 15
Wood naphtha.	9,471 60		Methylated spirits.	89,633 36	
Methylated spirits.	2,837 85		Wood naphtha.	419 79	
Alcohol.	1,192 32		Drums and barrels.	9,585 00	
Drums and barrels.	1,822 00				
Articles purchased during the year.		72,804 84	Stock on hand 30th June, 1895.		17,403 34
Alcohol.	44,685 98		Wood naphtha.	11,234 38	
Wood naphtha.	18,484 67		Methylated spirits.	3,259 85	
Drums and barrels.	9,634 19		Alcohol.	1,426 61	
			Drums and barrels.	1,482 50	
Other expenses, as follows.		7,129 98			
Freight.	2,187 00				
Rent of warehouse.	800 00				
do motor power.	156 23				
Heating.	156 00				
Lighting.	21 43				
Salaries.	3,280 23				
Printing.	12 36				
Sundries.	516 73				
Balance, being net profit over expenditure.		21,780 89			
		117,041 49			117,041 49

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

No. 26.—STATEMENT showing the amount voted and the Expenditure authorized for each Service for the Year ended 30th June, 1895.

Services.	Grants.	Expenditure.	Over- Expended.	Under- Expended.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Controller's Salary.....	5,000 00	5,000 00	.....	.....
Departmental Salaries.....	39,962 50	35,955 00	.....	4,007 50
do Contingencies.....	7,000 00	4,796 23	.....	2,203 77
Excise Salaries.....	308,791 25	305,723 75	.....	3,067 50
do Contingencies.....	47,500 00	47,343 44	.....	156 56
do do stamps.....	25,000 00	17,892 59	.....	7,107 41
Commission to Customs Officers.	5,500 00	5,394 13	.....	105 87
Duty-Pay.....	6,000 00	5,289 99	.....	710 01
do other than special surveys.....	1,000 00	750 00	.....	250 00
Cullers' Salaries.....	7,650 00	7,783 32	133 32	.....
do Contingencies.....	6,000 00	3,042 80	.....	2,957 20
do Fees.....	8,300 00	6,606 37	.....	1,693 63
do Annuities.....	6,000 00	5,866 67	.....	133 33
Preventive Service.	15,800 00	9,419 15	.....	6,380 85
Minor Revenues.....	800 00	37 67	.....	762 33
Tobacco Stamps Commission.....	100 00	92 26	.....	7 74
Weights and Measures Salaries.....	56,100 00	55,316 46	.....	783 54
do Contingencies.....	16,013 19	15,724 47	.....	288 72
Gas Inspection Salaries.....	15,050 00	15,091 55	41 55	.....
do Contingencies.....	8,000 00	5,682 42	.....	2,317 58
Electric Light Inspection.....	6,359 46	6,358 77	.....	0 69
Inspection of Staples.....	3,000 00	2,354 73	.....	645 27
Adulteration of Food.....	25,000 00	24,284 44	.....	715 56
Methylated Spirits.....	85,000 00	74,736 86	.....	10,263 14
Totals.....	704,926 40	660,543 07	174 87	44,558 20

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A

STATISTICS

APPENDIX A—SPIRITS.

No. 1.—RETURN of Manufactures for

DIVISIONS.	GRAIN, &c., USED FOR DISTILLATION.					
	Malt.	Indian Corn.	Rye.	Oats and other grain.	Wheat.	Barley.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Belleville, Ont.	160,755	2,941,600	870,575	30,680	109,145	.....
Guelph ".....	207,480	3,518,600	720,220	53,300	63,600	.....
Hamilton ".....	142,806	2,683,800	531,448	42,350	155,596	.....
Perth ".....	225,783	.....	.....	.....	.....	.....
Prescott ".....	216,707	3,504,140	746,639	45,094	.....	.....
Toronto ".....	515,155	9,671,020	3,148,150	162,075	.....	14,730
Windsor ".....	1,352,030	10,442,500	2,692,570	130,500	11,050	.....
Halifax, N.S. ....	.....	.....	.....	.....	.....	.....
Totals.....	2,820,716	32,761,660	8,709,602	463,999	339,391	14,730

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

the Year ended 30th June, 1895.

Total Grain used for Distillation.	LICENSES.		Proof Spirits Manufactured at \$1.50, \$1.52, \$1.70 and \$1.72 per gall.		Duty Collected ex-Distillery, on Deficiencies and Assessments.		Total Duty Collected on Assessments, Deficiencies, and on License Fees.
	Number.	Fees.					
Lbs.		\$	Galls.	\$ cts.	Galls.	\$ cts.	\$ cts.
4,112,755	1	250	244,523·27	378,866 32	.....	.....	250 00
4,563,200	1	250	265,414·60	408,319 17	9·97	14 96	264 96
3,556,000	1	250	201,235·34	305,151 61	2,951·40	4,427 11	4,677 11
225,783	2	500	11,657·18	18,555 00	268·32	407 85	907 85
4,512,580	1	250	258,153·93	403,718 60	9,377·04	14,065 57	14,315 57
13,511,150	1	250	772,921·48	1,187,584 40	22,076·99	32,111 55	32,361 55
14,628,650	1	250	851,881·47	1,323,800 63	1,350·89	2,894 09	3,144 09
.....	1	250	.....	.....	.....	.....	250 00
45,110,118	9	2,250	2,605,787·27	4,025,995 73	36,034·61	53,921 13	56,171 13

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Spirits manufactured

PROVINCES.	GRAIN, &c., USED FOR DISTILLATION.					
	Malt.	Indian Corn.	Rye.	Oats and other grain.	Wheat.	Barley.
1894.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario	1,171,224	18,596,320	5,807,361	244,240	232,025	.....
Nova Scotia	238,200	1,478,600	.....	23,400	.....	.....
Totals.....	1,409,424	20,074,920	5,807,361	267,640	232,025	.....
1895.						
Ontario	2,820,716	32,761,660	8,709,602	463,999	339,391	14,730
Nova Scotia .....	.....	.....	.....	.....	.....	.....
Totals.....	2,820,716	32,761,660	8,709,602	463,999	339,391	14,730

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

uring the Years ended 30th June, 1894 and 1895.

Total Grain used for Distillation.	LICENSES.		Proof Spirits Manufactured at \$1.50, \$1.52, \$1.70 and \$1.72 per gall.		Duty collected ex-distillery, on Deficiencies and Assessments.		Total Duty collected on Assess- ments, Deficiencies, and on License Fees.
	No.	Fees.					
Lbs.		\$	Galls.	\$ cts.	Galls.	\$ cts.	\$ cts.
26,051,170	8	2,000	1,512,998 72	2,269,498 15	1,205 81	1,823 60	3,823 60
1,740,200	1	250	95,345 21	144,924 73	.....	.....	250 00
27,791,370	9	2,250	1,608,343 93	2,414,422 88	1,205 81	1,823 60	4,073 60
45,110,118	8	2,000	2,605,787 27	4,025,995 73	36,034 61	53,921 13	55,921 13
.....	1	250	.....	.....	.....	.....	250 00
45,110,118	9	2,250	2,605,787 27	4,025,995 73	36,034 61	53,921 13	56,171 13

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries

DIVISIONS.	Spirits in process, including deficiencies brought forward.	Spirits manufactured during the year.	Spirits Returned to Distillery for Re-distillation.	Spirits charged back on account of amended Tests.	Spirits received from other sources.	
					Duty paid.	In bond.
	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
Belleville, Ont.	7,098·85	244,523·27	330·00	1,855·79	449·96	5·6
Guelph “	21,954·85	265,414·60	14,155·99	4,352·41	561·20	6·9
Hamilton “	7,352·04	201,235·34	{ 582·19* 15,973·19 }	3,326·67	156·58	.....
Perth “	127·29	11,657·18	.....	273·46	.....	.....
Prescott “	17,678·88	258,153·93	.....	.....	706·36	.....
Toronto “	91,936·94	772,921·48	70,306·66	.....	4,243·98	.....
Windsor “	73,644·45	851,881·47	119,689·31	17,505·45	584·88	.....
Halifax, N.S...	404·07	.....	11,568·10	.....	.....	.....
Totals	220,197·37	2,605,787·27	{ 582·19 232,023·25 }	27,313·78	6,704·96	12·11

*Duty paid spirits.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

in the Dominion of Canada, during the Year ended 30th June, 1895.

Totals.	Spirits Warehoused during the Year.	Fusel Oil written off.	Spirits Written off on account of amended Tests.	Deficiencies on which duty was collected.	Spirits in process, including de- ficiencies carried forward.	Totals.
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
254,263·30	242,608·35	2,261·11	6,693·53	.....	2,700·31	254,263·30
306,445·73	281,911·30	1,283·42	8,205·70	9·97	15,035·34	306,445·73
228,626·01	217,372·82	547·69	6,544·27	2,951·40	1,209·83	228,626·01
12,057·93	11,334·67	.....	48·61	268·32	406·33	12,057·93
276,541·17	245,307·16	80·36	7,639·95	9,377·04	14,136·66	276,541·17
939,409·06	844,335·47	232·69	58,702·35	22,076·99	14,061·56	939,409·06
1,063,305·56	949,103·77	1,971·38	30,043·73	1,350·89	80,835·79	1,063,305·56
11,972·17	11,436·72	.....	.....	.....	535·45	11,972·17
3,092,620·93	2,803,410·26	6,376·65	117,878·14	36,034·61	128,921·27	3,092,620·93

E. MIALL,
Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—WAREHOUSE RETURNS

Remaining in Warehouse from last year.	Placed in Warehouse.	Imported	Received from other Divisions.	Totals.	REVENUE DIVISIONS.	Entered for Consumption at \$1.50, \$1.52, \$1.70 and \$1.72 per Gallon
Galls.	Galls.	Galls.	Galls.	Galls.		Galls. \$ cts
622,884 88	242,608 35		13,746 34	879,239 57	Belleville, Ont.	71,328 21 107,682 6
1,519 10			11,733 77	13,252 87	Brantford "	11,250 68 17,114 5
531 95			7,378 74	7,910 69	Cornwall "	7,071 66 10,781 1
833,107 82	281,911 30		68,922 11	1,183,941 23	Guelph "	175,251 83 266,829 15
518,906 23	217,372 82		64,871 75	801,150 80	Hamilton "	98,856 52 151,087 3
6,219 78			41,433 02	47,652 80	Kingston "	34,500 08 52,327 5
10,991 82			52,106 31	63,098 13	London "	53,192 16 81,073 1
10,491 58			110,742 36	121,233 94	Ottawa "	111,705 70 166,161 8
6,882 67			86,929 61	93,812 28	do Govt. W'se	
			87 70	87 70	do Dept. Lab.	
2,188 86			9,900 03	12,088 89	Owen Sound, Ont.	11,042 55 16,738 8
50,907 47	11,334 67		33,251 16	95,493 30	Perth "	38,871 10 59,248 6
2,780 23			22,002 10	24,782 33	Peterborough "	23,946 51 36,467 5
1,817 92			4,250 14	6,068 06	Port Arthur "	4,823 73 7,301 3
991,762 69	245,307 16	60,981 05	66,914 70	1,364,965 60	Prescott "	40,312 08 79,623 16
2,508 69			16,061 79	18,570 48	St. Catharines "	15,900 82 24,223 3
3,871 25			16,801 34	20,672 59	Stratford "	18,324 15 27,910 4
4,130,064 62	844,335 47		93,850 68	5,068,250 77	Toronto "	323,164 41 487,212 4
4,186,441 77	949,103 77		1,032 78	5,136,578 32	Windsor "	163,815 90 234,460 2
11,383,879 33	2,791,973 54	60,981 05	722,016 43	14,958,850 35	Totals	1,193,358 09 1,828,560 3
1,814 41			15,048 00	16,862 41	Joliette, Que.	14,129 82 21,414 4
85,567 11		137 32	686,201 40	771,905 83	Montreal "	602,276 77 918,839 7
22,667 98		3,149 93	212,911 70	238,729 61	Quebec "	197,168 91 298,968 3
1,422 88			31,491 64	32,914 52	St. Hyacinthe "	29,044 57 44,112 5
2,755 12			14,674 53	17,429 65	St. John's "	14,462 51 22,065 0
3,528 15		34,273 89	58,639 10	96,441 14	Sherbrooke "	56,357 35 96,123 6
2,927 79			16,317 69	19,245 48	Sorel "	15,427 07 23,456 7
			3,356 18	3,356 18	Terrebonne "	2,850 96 4,379 3
4,910 35			40,684 12	45,594 47	Three Rivers "	40,969 43 62,230 16
125,593 79		*137 32 37,423 82	1,079,324 36	1,242,479 29	Totals	972,678 39 1,491,621 2
127 71			156 02	283 73	Chatham, N. B.	251 67 389 5
8,214 51			76,562 66	84,777 17	St. John "	75,718 73 116,494 2
8,342 22			76,718 68	85,060 90	Totals	75,970 40 116,883 7
326,665 43	11,436 72		24,767 04	362,869 19	Halifax, N.S.	54,597 61 83,950 8
178 46			2,467 97	2,646 43	Charl'tet'n, P. E. I.	2,551 61 3,927 5
24,947 10			126,940 64	151,887 74	Winnipeg, Man.	121,523 53 185,406 7
			4,876 34	4,876 34	Calgary, N. W. T.	3,572 58 5,522 6
13,049 96			32,904 01	45,953 97	Vancouver, B. C.	32,536 99 49,738 5
15,557 15			52,248 80	67,805 95	Victoria "	52,229 57 79,739 7
28,607 11			85,152 81	113,759 92	Totals	84,766 56 129,533 7
8,612 54				8,612 54	Sundries	
11,906,825 98	2,803,410 26	*137 32 98,404 87	2,122,264 27	16,931,042 70	Grand Totals	2,509,018 77 3,845,407 5

* Seized.

+ Duty collected at \$1.50 and \$1.52 per gallon. \$ 1,351,882 31
do do 1.70 and \$1.72 do 464,948 76
do at 30c. p. gall. on imported spirits, used in bonded factories, 28,576 48

Total.... \$3,845,407 55

INLAND REVENUE DEPARTMENT, OTTAWA, 14th August, 1895.

for the Year ended 30th June, 1895.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re-distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
187,127·02	330·00	7,361·12	363·91	318·08		612,411·23	879,239·57
						2,002·19	13,252·87
						839·03	7,910·69
127,031·23	14,155·99	16,466·42	1,545·24	1,373·30		848,117·22	1,183,941·23
128,070·34	15,973·19	4,880·60	4,039·33	387·47	15,231·88	533,711·47	801,150·80
				17·84	7,342·24	5,792·64	47,652·80
382·86			64·35	990·02		8,915·95	63,098·13
			87·70		†90,415·59	9,081·03	121,233·94
						3,396·69	93,812·28
						1,046·34	12,088·89
634·38		963·08	1,292·48			53,732·26	95,493·30
						835·82	24,782·33
						1,244·33	6,068·06
275,546·13		4,949·07	567·87	2,682·96	60,981·05	979,926·44	1,364,965·60
				162·06		2,507·60	18,570·48
						2,348·44	20,672·59
726,841·61	70,306·66	77,138·72	4,356·18	8,346·57	58,490·79	3,799,605·83	5,068,250·77
582,517·38	119,689·31	40,069·42	12,706·48	100,477·35		4,127,302·48	5,136,578·32
					90,415·59		
2,028,150·95	220,455·15	151,828·43	25,023·54	114,755·65	142,045·96	10,992,816·99	14,958,850·35
						2,741·59	16,862·41
42,086·06				137·60	54,265·32	73,140·08	771,905·83
					12,406·61	29,154·09	238,729·61
1,000·61						2,779·34	32,914·52
319·80						2,647·34	17,429·65
					34,273·89	5,809·90	96,441·14
1,159·98					430·66	2,227·77	19,245·48
						505·22	3,356·18
						4,625·04	45,594·47
44,656·45				137·60	101,376·48	123,630·37	1,242,479·29
						32·06	283·73
312·16				13·06		8,733·22	84,777·17
312·16				13·06		8,765·28	85,060·90
41,546·59	11,568·10	4,971·11		829·71		249,356·07	362,869·19
						94·82	2,646·43
4,990·42						25,373·79	151,887·74
						1,303·76	4,876·34
				327·91		13,689·07	45,953·97
2,607·70				1,154·23		11,814·45	67,805·95
2,607·70				1,482·14		24,903·52	113,759·92
						8,612·54	8,612·54
					†90,415·59		
2,122,264·27	232,023·25	156,799·54	*25,023·54	117,218·16	243,422·44	11,434,857·14	16,931,042·70

* Of this quantity, 6,934·12 gallons is spirits allowed distillers, free of duty, as compensation for duty paid spirits taken into distilleries.

18,025·07 do written off by authority.

64·35 do for use of His Excellency the Governor-General.

Total.. 25,023·54 do †Used in the manufacture of methylated spirits at Government Warehouse, Ottawa.

E. MIALI, Commissioner.

APPENDIX A—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse	Imported	Received from other Divisions.	Totals.	Provinces.	ENTERED FOR CON- SUMPTION.	
						—	Duty.
Galls.	Galls.	Galls.	Galls.	Galls.	1894.	Galls.	\$ cts
12,944,157·12	1,813,906·10	30,250·80	716,001·41	15,504,315·43	Ontario	1,344,313·27	2,023,833·2
159,762·39	{	{	*199·56 14,567·57	1,089,324·79	1,263,854·31	Quebec.....	1,030,376·04
10,223·91							
323,247·95	97,560·52	36·09	81,968·37	92,192·28	New Brunswick..	83,637·35	126,303·7
174·21			28,125·49	448,970·05	Nova Scotia.....	63,170·38	95,436·8
34,205·34			3,801·81	3,976·02	Prince Edwa'd Is'd	3,797·56	5,773·7
31,042·65		54·32	131,444·40	165,649·74	Manitoba.....	139,388·97	209,009·9
			86,562·12	117,659·09	British Columbia..	84,425·79	126,636·3
13,502,813·57	1,911,466·62	{	*199·56 44,908·78	2,137,228·39	17,596,616·92	..... Totals....	2,749,109·36
					1895.		
11,392,491·87	2,791,973·54	60,981·05	722,016·43	14,967,462·89	Ontario.....	1,193,358·09	1,828,560·3
125,593·79	{	{	*137·32 37,423·82	1,079,324·36	1,242,479·29	Quebec.....	972,678·39
8,342·22							
326,665·43	11,436·72		76,718·68	85,060·90	New Brunswick..	75,970·40	116,883·7
178·46			24,767·04	362,869·19	Nova Scotia.....	54,597·61	83,550·8
24,947·10			2,467·97	2,646·43	Prince Edwa'd Is'd	2,551·61	3,927·5
			126,940·64	151,887·74	Manitoba.....	121,523·53	185,406·7
			4,876·34	4,876·34	Alberta, N.W.T..	3,572·58	5,522·61
28,607·11			85,152·81	113,759·92	British Columbia..	84,766·56	129,533·7
11,906,825·98	2,803,410·26	{	*137·32 98,404·87	2,122,264·27	16,931,042·70	..... Totals.....	2,509,018·77

* Seized.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

Returns for the Years ended 30th June, 1894 and 1895.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,050,260·47	266,336·90	159,407·58	6,484·95	73,708·94	{ *93,351·62 117,959·83 }	11,392,491·87	15,504,315·43
28,559·72	.....	.....	520·54	274·70	78,529·52	125,593·79	1,263,854·31
209·65	.....	.....	.....	3·06	.....	8,342·22	92,192·28
53,230·61	.....	4,764·00	.....	1,139·63	.....	326,665·43	448,970·05
.....	.....	.....	.....	.....	.....	178·46	3,976·02
1,313·67	.....	.....	.....	.....	.....	24,947·10	165,649·74
3,654·27	.....	.....	.....	971·92	.....	28,607·11	117,659·09
2,137,228·39	266,336·90	164,171·58	7,005·49	76,098·25	{ *93,351·62 196,489·35 }	11,906,825·98	17,596,616·92
2,028,150·95	220,455·15	151,828·43	25,023·54	114,755·65	{ *90,415·59 142,045·96 }	11,001,429·53	14,967,462·89
44,656·45	.....	.....	.....	137·60	101,376·48	123,630·37	1,242,479·29
312·16	.....	.....	.....	13·06	.....	8,765·28	85,060·90
41,546·59	11,568·10	4,971·11	.....	829·71	.....	249,356·07	362,869·19
.....	.....	.....	.....	.....	.....	94·82	2,646·43
4,990·42	.....	.....	.....	.....	.....	25,373·79	151,887·74
.....	.....	.....	.....	.....	.....	1,303·76	4,876·34
2,607·70	.....	.....	.....	1,482·14	.....	24,903·52	113,759·92
2,122,264·27	232,023·25	156,799·54	25,023·54	117,218·16	{ *90,415·59 243,422·44 }	11,434,857·14	16,931,042·70

	1894.	1895.
Total duty collected ex-manufactory and ex-warehouse.....	\$4,131,387 76	\$3,899,328 68
do do on Licenses.....	2,250 00	2,250 00
Totals..	\$4,133,637 76	\$3,901,578 68

* Used in the manufacture of methylated spirits at Government Warehouse, Ottawa.

E. MIALl,
Commissioner.

APPENDIX A—Continued—MALT.

No. 6.—RETURN of Manufactures for the Year ended 30th June, 1895.

REVENUE DIVISIONS.	LICENSES.		Grain placed in Steep.	Malt manufactured at 1½ cts per lb.	Paid Duty Ex-manufactury.	Ware-housed.	Total Duty collected Ex-manufactury, and on Licenses.
	Number.	Fees.					
		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts
Belleville, Ont.	2	50	347,688	269,979	.....	269,979	50 00
Brantford "	3	150	555,173	440,730	.....	440,730	150 00
Guelph "	8	725	6,144,064	4,859,029	.....	4,859,029	725 00
Hamilton "	3	500	4,529,801	3,694,022	.....	3,694,022	500 00
Kingston "	2	250	1,340,637	1,077,968	.....	1,077,968	250 00
London "	3	450	5,496,352	4,442,581	.....	4,442,581	450 00
Ottawa "	1	50	153,548	117,090	.....	117,090	50 00
Owen Sound "	2	100	461,172	366,288	.....	366,288	100 00
Perth "	2	100	190,903	174,156	.....	174,156	100 00
Peterborough, Ont.	3	300	1,886,470	1,482,265	.....	1,482,265	300 00
Prescott "	3	300	1,906,840	1,500,143	.....	1,500,143	300 00
St. Catharines "	2	100	957,129	779,845	.....	779,845	100 00
Stratford "	1	200	4,084,700	3,303,694	.....	3,303,694	200 00
Toronto "	11	1,400	11,809,678	9,306,900	.....	9,306,900	1,400 00
Windsor "	1	200	1,828,000	1,540,050	.....	1,540,050	200 00
Totals	47	4,875	41,692,155	33,334,760	.....	33,334,760	4,875 00
Montreal, Que.	5	700	9,457,623	7,634,767	6,106	7,628,661	791 59
Quebec "	1	150	1,357,630	1,076,205	.....	1,076,205	150 00
Totals	6	850	10,815,253	8,710,972	6,106	8,704,866	941 59
Winnipeg, Man.	6	423	1,736,861	1,414,588	4,934	1,409,654	499 01
Calgary, N. W. T. ....	.....	.....	233,748	185,196	4,618	180,578	69 27
Grand Totals..	59	6,150	54,478,017	43,645,516	15,658	43,629,858	6,384 87

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MALT.

No. 7.—COMPARATIVE STATEMENT of Malt manufactured for the Years ended
30th June, 1894 and 1895.

PROVINCES.	LICENSES.		Grain placed in Steep.	Malt manufac- tured at 1½ and 2cts. per lb.	Paid Duty Ex- manufac- tory.	Ware- housed.	Total Duty collected Ex- manufac- tory, and on Licenses.
	Number.	Fees.					
1894.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario.....	42	4,575	46,143,924	36,775,825	4,625	36,771,200	4,667 50
Quebec	6	850	10,216,904	8,198,898	3,453	8,195,445	919 06
Nova Scotia	1	100	392,146	318,234	.....	318,234	100 00
Prince Edward Island	1	50	17,200	13,282	.....	13,282	50 00
Manitoba.....	3	300	1,924,277	1,500,119	.....	1,500,119	300 00
Totals.....	53	5,875	58,694,451	46,806,358	8,078	46,798,280	6,036 56
1895.							
Ontario.....	47	4,875	41,692,155	33,334,760	.....	33,334,760	4,875 00
Quebec	6	850	10,815,253	8,710,972	6,106	8,704,866	941 50
Manitoba	6	425	1,736,861	1,414,588	4,934	1,409,654	499 01
Alberta, N.W.T.....	.....	.....	233,748	185,196	4,618	180,578	69 27
Totals	59	6,150	54,478,017	43,645,516	15,658	43,629,858	6,384 87

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MALT.

DR.

No. 8.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	REVENUE DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
78,373	269,979	1,141	.....	.....	349,493	.. Belleville, Ont.....
283,010	440,730	8,083	.....	.....	731,823	.. Brantford ".....
1,977,447	4,859,029	115,092	525,552	.....	7,477,120	.. Guelph ".....
2,077,618	3,694,022	54,254	144,385	.....	5,970,279	.. Hamilton ".....
5,965,774	1,057,988	18,484	.....	.....	7,042,246	.. Kingston ".....
1,729,455	4,442,581	46,343	236,400	18,745	6,473,524	.. London ".....
57,012	117,090	300	152,000	.....	326,402	.. Ottawa ".....
273,227	366,288	12,610	608,288	9,051	1,269,464	.. Owen Sound ".....
.....	174,156	1,079	87,600	.....	262,835	.. Perth ".....
481,225	1,482,265	31,815	108,000	.....	2,103,305	.. Peterborough ".....
.....	.....	.....	13,022	.....	13,022	.. Port Arthur ".....
1,283,789	1,500,143	42,701	82,800	.....	2,909,433	.. Prescott ".....
234,024	779,845	6,151	.....	.....	1,020,020	.. St. Catharines ".....
394,078	3,303,694	14,742	812,590	.....	4,525,104	.. Stratford ".....
7,852,603	9,306,900	133,224	392,318	20,769	17,705,814	.. Toronto ".....
2,145,547	1,540,060	11,195	506,000	.....	4,202,792	.. Windsor ".....
24,833,182	33,334,760	497,214	3,668,955	48,565	62,382,676	..... Totals.....
24,000	.....	.....	30,000	.....	54,000	.. Joliette, Que.....
3,233,820	7,628,661	173,294	635,600	3,316	11,674,691	.. Montreal ".....
172,414	1,076,205	4,853	584,424	.....	1,837,896	.. Quebec ".....
.....	.....	600	26,342	.....	26,942	.. Sherbrooke ".....
.....	.....	.....	24,000	.....	24,000	.. Terrebonne ".....
3,430,234	8,704,866	178,747	1,300,366	3,316	13,617,529	..... Totals.....
155,962	.....	11,482	768,944	.....	936,388	.. St. John, N.B.....
162,483	.....	1,632	2,033,714	.....	2,197,829	.. Halifax, N.S.....
.....	.....	.....	92,000	.....	92,000	.. Charlottetown, P.E.I.....
487,729	1,409,654	20,899	138,369	.....	2,066,651	.. Winnipeg, Man.....
.....	180,578	194	89,749	.....	270,521	.. Calgary, N.W.T.....
43,082	.....	.....	81,000	490,798	614,880	.. Vancouver, B.C.....
.....	.....	.....	39,000	1,283,573	1,322,573	.. Victoria ".....
29,112,672	43,629,858	710,168	8,212,097	1,826,252	83,491,047	.... Grand totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

or the Year ended 30th June, 1895.

CR.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
274,430	4,116 45	.....	.....	.....	75,063	349,493
468,326	7,024 89	36,000	.....	.....	227,497	731,823
3,980,180	59,702 71	1,553,552	72,000	1,069	1,870,319	7,477,120
2,886,630	43,299 46	1,062,734	84,396	.....	1,936,519	5,970,279
2,515,802	37,737 03	2,535,440	138,000	6,325	1,846,679	7,042,246
4,069,828	61,048 20	420,000	.....	1,655	1,982,041	6,473,524
273,660	4,104 90	.....	.....	.....	52,742	326,402
*1,044,055	15,695 05	13,022	.....	915	211,472	1,269,464
19,017	285 25	.....	.....	225,783	18,035	262,835
1,201,334	18,020 01	360,000	.....	.....	541,971	2,103,305
13,022	195 33	.....	.....	.....	.....	13,022
1,951,761	29,276 48	.....	.....	.....	957,672	2,909,433
957,650	14,364 70	.....	.....	.....	62,370	1,020,020
1,515,524	22,732 86	1,269,200	.....	.....	1,740,380	4,525,104
11,062,000	165,930 03	716,400	37,800	17,830	5,871,784	17,705,814
1,995,289	29,929 34	36,000	241,050	722,000	1,208,453	4,202,792
34,228,508	513,462 69	8,002,348	573,246	975,577	18,602,997	62,382,676
34,595	518 92	.....	.....	.....	19,405	54,000
8,224,842	123,372 70	.....	.....	.....	3,449,849	11,674,691
1,729,917	25,948 73	.....	.....	.....	107,979	1,837,896
26,942	404 13	.....	.....	.....	.....	26,942
22,946	344 19	.....	.....	.....	1,064	24,000
10,039,242	150,588 67	.....	.....	.....	3,578,287	13,617,529
896,543	13,448 15	.....	.....	.....	39,845	936,388
2,011,429	30,171 44	.....	.....	7,200	179,200	2,197,829
80,000	1,200 00	.....	.....	.....	12,000	92,000
1,388,610	20,829 13	183,749	.....	369	483,923	2,056,651
124,332	1,864 98	2,000	.....	.....	144,189	270,521
559,523	8,393 04	24,000	.....	8,317	23,040	614,880
1,315,782	19,736 65	.....	.....	.....	6,791	1,322,573
50,643,969	759,694 75	8,212,097	573,246	991,463	23,070,272	83,491,047

* Of this amount 6,845 paid duty at 2c. per lb.

E. MIALl,
Commissioner.

APPENDIX A—Continued—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of Malt Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1894.
26,745,732	36,771,200	477,161	2,962,149	52,060	67,008,302	Ontario
4,332,039	8,195,445	145,999	1,416,410	1,636	14,091,529	Quebec
109,708	.....	10,958	1,070,625	3,242	1,194,533	New Brunswick
120,136	318,234	.....	1,966,000	8,454	2,412,824	Nova Scotia
25,809	13,282	912	36,000	.....	76,003	Prince Edward Island
588,104	1,500,119	17,618	66,000	.....	2,171,841	Manitoba
117,620	.....	.....	157,600	1,729,604	2,004,824	British Columbia
32,039,148	46,798,280	652,648	7,674,784	1,794,996	88,959,856	..... Totals
						1895.
24,833,182	33,334,760	497,214	3,668,955	48,565	62,382,676	Ontario
3,430,234	8,704,866	178,747	1,300,366	3,316	13,617,529	Quebec
155,962	.....	11,482	768,944	.....	936,388	New Brunswick
162,483	.....	1,632	2,033,714	.....	2,197,829	Nova Scotia
.....	.....	.....	92,000	.....	92,000	Prince Edward Island
487,729	1,409,654	20,899	138,369	.....	2,056,651	Manitoba
.....	180,578	194	89,749	.....	270,521	Alberta, N. W. T.
43,082	.....	.....	120,000	1,774,371	1,937,453	British Columbia
29,112,672	43,629,858	710,168	8,212,097	1,826,252	83,491,047	..... Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

Returns for the Years ended 30th June, 1894 and 1895.

CR.

Entered for Consumption at 1½ and 2 cents per lb.		Removed to other Divisions.	Exported.	Free and Written off by Authority.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
34,014,440	628,089 53	7,567,584	394,951	198,145	24,833,182	67,008,302
10,647,542	198,390 15	3,600	.....	10,153	3,430,234	14,091,529
1,033,496½	19,492 92	.....	.....	5,074½	155,962	1,194,533
2,002,212	38,259 74	.....	.....	248,129	162,483	2,412,824
76,003	1,340 06	.....	.....	.....	.....	76,003
1,572,293	28,955 20	103,600	.....	8,219	487,729	2,171,841
1,957,142	36,126 58	.....	3,600	1,000	43,082	2,004,824
51,303,128½	950,654 18	7,674,784	398,551	470,720½	29,112,672	88,959,856
34,228,508	513,462 69	8,002,348	573,246	975,577	18,602,997	62,382,676
10,039,242	150,588 67	.....	.....	.....	3,578,287	13,617,529
896,543	13,448 15	.....	.....	.....	39,845	936,388
2,011,429	30,171 44	.....	.....	7,200	179,200	2,197,629
80,000	1,200 00	.....	.....	.....	12,000	92,000
1,388,610	20,829 13	183,749	.....	369	483,923	2,066,651
124,332	1,864 98	2,000	.....	.....	144,189	270,521
1,875,305	28,129 69	24,000	.....	8,317	29,831	1,937,453
50,643,969	759,694 75	8,212,097	573,246	991,463	23,070,272	83,491,047

	1894.	1895.
Total duty collected ex-warehouse and ex-manufactory ...	\$ 950,815 74	\$ 759,929 62
do do on licenses.. ..	5,875 00	6,150 00
Totals.....	<u>\$ 956,690 74</u>	<u>\$ 766,079 62</u>

E. MIALL,
Commissioner.

APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended 30th June, 1895.

REVENUE DIVISIONS.	LICENSES.		Total quantity of Malt used for Brewing.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H.M. Army and Navy.	Duty Collected, including License Fees.
	Number.	Fees.					
		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Belleville, Ont.	2	100	126,188	.....	37,100	.....	100 00
Brantford "	3	150	458,878	.....	162,500	.....	150 00
Guelph "	9	450	3,919,808	.....	1,426,786	1,600	450 00
Hamilton "	3	150	2,183,895	.....	903,817	.....	150 00
Kingston "	2	100	318,633	.....	100,125	.....	100 00
London "	6	300	4,110,573	.....	1,561,950	.....	300 00
Ottawa "	4	200	637,837	.....	231,426	.....	200 00
Owen Sound "	8	400	1,159,600	.....	466,890	.....	400 00
Perth "	1	50	18,300	.....	5,206	.....	50 00
Peterborough, Ont.	4	200	974,247	.....	331,725	.....	200 00
Port Arthur "	1	50	13,201	.....	5,575	.....	50 00
Prescott "	3	150	1,689,774	.....	565,031	1,055½	150 00
St. Catharines "	2	100	776,320	.....	289,775	.....	100 00
Stratford "	6	300	514,362	.....	224,000	.....	300 00
Toronto "	13	650	11,194,286	.....	4,372,885	.....	650 00
Windsor "	2	100	1,351,824	1,650	624,540	.....	246 20
Totals	69	3,450	29,447,726	1,650	11,311,331	2,655½	3,596 20
Joliette, Que.	1	50	34,275	.....	11,450	.....	50 00
Montreal "	12	550	10,412,211	.....	3,487,175	.....	550 00
Quebec "	3	125	1,709,853	.....	547,300	.....	125 00
Sherbrooke "	1	50	26,942	.....	9,000	.....	50 00
St. Hyacinthe, Que.	1	50	17,042	.....	6,800	.....	50 00
Terrebonne "	1	50	22,946	.....	7,860	.....	50 00
Totals	19	875	12,223,269	.....	4,069,585	.....	875 00
St. John, N.B.	3	150	913,562	.....	283,900	.....	150 00
Halifax, N.S.	5	250	2,176,806	.....	763,134	157,548½	250 00
Charlottetown, P.E.I.	1	50	80,000	.....	34,000	.....	50 00
Winnipeg, Man.	9	450	1,354,503	.....	443,657	.....	450 00
Calgary, N.W.T.	1	25	123,860	.....	42,672	.....	25 00
Vancouver, B.C.	14	650	578,935	.....	237,870	164	650 00
Victoria "	7	350	1,343,804	4,000	442,666	23,203	489 66
Grand Totals	128	6,250	48,242,465	5,650	17,628,815	*183,571	6,535 86

* Exported 5,741½ gallons.
 Used by H.M. Army and Navy, 177,829½ do

E. MIALL,
 Commissioner.

INLAND REVENUE DEPARTMENT,
 OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Malt Liquor manufactured for the Years ended 30th June, 1894 and 1895.

PROVINCES.	LICENSES.		Total quantity of Malt used for Brewing.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H.M. Army and Navy.	Duty Collected, including License Fees.
	Number.	Fees.					
1894.		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario	*70	3,425	30,603,084	.....	11,807,981	1,263½	3,431 60
Quebec	15	725	12,456,216	.....	4,223,705	.....	725 00
New Brunswick	2	100	1,030,746	.....	310,795	.....	100 00
Nova Scotia	5	250	2,162,318	.....	761,729	164,000½	250 00
Prince Edward Island ..	1	50	75,732	.....	24,100	.....	50 00
Manitoba	9	425	1,522,080	.....	492,149	.....	425 00
British Columbia	20	1,000	1,970,171	4,000	679,177	16,522	1,143 60
Totals	122	5,975	49,820,347	4,000	18,299,636	†181,785½	6,125 20
1895.							
Ontario	69	3,450	29,447,726	1,650	11,311,331	2,655½	3,596 20
Quebec	19	875	12,223,269	.....	4,069,585	.....	875 00
New Brunswick	3	150	913,562	.....	283,900	.....	150 00
Nova Scotia	5	250	2,176,806	.....	763,134	157,548½	250 00
Prince Edward Island ..	1	50	80,000	.....	34,000	.....	50 00
Manitoba	9	450	1,354,503	.....	443,657	.....	450 00
Alberta, N.W.T.	1	25	123,860	.....	42,672	.....	25 00
British Columbia	21	1,000	1,922,739	4,000	680,536	23,367	1,139 66
Totals	128	6,250	48,242,465	5,650	17,628,815	†183,571	6,535 86

* One of these licenses is for the year 1893-94.

† Exported, 14,263½ gallons; used by H. M. Army and Navy, 167,522½ gallons.
do 5,741½ do do do 177,829½ do

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—TOBACCO.

No. 12.—RETURN of Manufactures

INLAND REVENUE DIVISIONS.	Total weight of Leaf To- bacco and all other materials used.	LICENSES.		TOBACCO MANUFACTURED.			CIGARETTES MAN.	
		No.	Fees.	At 25 cents per lb.	Paid Duty.	Warehoused	At \$1.50 per M.	Paid Duty
	Lbs.		\$ cts.	Lbs.	Lbs.	Lbs.	No.	No.
Hamilton, Ont. . .	1,277,606	1	75 00	1,288,261	177,036½	1,111,224½	.....	.....
London " . .	8,478	1	75 00	8,312½	1,123½	7,189	.....	.....
Toronto " . .	152,962	1	75 00	148,384	36,603	111,781	.....	.....
Totals	1,439,046	3	225 00	1,444,957½	214,762½	1,230,194½	.....	.....
Joliette, Que. . .	193,147	2	100 00	.....	.....	.....	.....	.....
Montreal " . .	7,072,789	13	825 00	6,238,416,½	278,323½	5,960,092½	83,773,340 *100	54,412,340 *100
Quebec " . .	405,834	4	250 00	332,106	262,057½	70,048½	.....	.....
Sorel " . .	29,350	1	50 00	.....	.....	.....	.....	.....
Three Rivers " . .	10,774	2	75 00	.....	.....	.....	.....	.....
Totals	7,711,894	22	1,300 00	6,570,522,½	540,381½	6,030,140½	83,773,340 *100	54,412,340 *100
Halifax, N.S. . .	152,280	2	150 00	155,415	15,789½	139,625½	.....	.....
Pictou " . .	62,805	1	75 00	70,436	14,921	55,515	.....	.....
Totals	215,085	3	225 00	225,851	30,710½	195,140½	.....	.....
Chal'town, P.E.I.	178,569	2	150 00	183,242	84,970	98,272	.....	.....
Victoria, B.C. . .	121	1	37 50	97	97	.....	81,000	81,000
Grand Totals . .	9,544,715	31	1,937 50	8,424,669½	870,921½	7,553,747½	83,854,340 *100	54,493,340 *100

*Cigarettes at \$6 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

for the Year ended 30th June, 1895.

FACTURED.		CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.					DUTY COLLECTED, INCLUDING LICENSE FEES.
Ware-housed.		At 5 cents per lb.	Paid Duty	Ware-housed.	At 25 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty	Ware-housed.	
No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
										44,334 15
										355 77
										9,225 75
										53,915 67
29,361,000	193,554½ 290,035	37,930½ 174,796	155,624 115,239	5,420	5,420	95,880	95,880			1,996 52 179,378 36
	2,428 27,445 9,885	2,428 2,742 9,885	24,703			144,785	142,785	2,000		91,587 05 187 10 569 25
29,361,000	523,347½	227,781½	295,566	5,420	5,420	240,665	238,665	2,000		273,718 28
										4,097 38 3,805 25
										7,902 63
										21,392 50
										183 25
29,361,000	523,347½	227,781½	295,566	5,420	5,420	240,665	238,665	2,000		357,112 33

E. MIALL,
Commissioner.

APPENDIX A—Continued—TOBACCO.

No. 18.—COMPARATIVE STATEMENT of Tobacco Manufactured

PROVINCES.	LICENSES.		Total weight of leaf tobacco and all other materials used.	TOBACCO MANUFACTURED.			CIGARETTES MAN.	
	No.	Fees.		At 25 cents per lb.	Paid Duty.	Ware-housed.	At \$1.50 per M.	Paid Duty.
1894.		\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.
Ontario.....	3	225 00	1,407,198	1,404,200 ³ / ₄	179,838 ³ / ₄	1,224,362	.....	.....
Quebec.....	20	1,175 00	8,620,485	7,774,882 ¹ / ₂	698,533 ¹ / ₂	7,076,349 ³ / ₄	70,437,680	44,450.50
Nova Scotia....	3	225 00	210,469	224,123	43,438	180,685	.....	.....
P. E. Island....	2	150 00	180,191	183,506	68,049	115,457	.....	.....
Totals.....	28	1,775 00	10,418,343	9,586,712 ¹ / ₂	989,859 ¹ / ₂	8,596,853 ¹ / ₂	70,437,680	44,450.50
1895.								
Ontario.....	3	225 00	1,439,046	1,444,957 ¹ / ₂	214,762 ³ / ₄	1,230,194 ¹ / ₂	.....	.....
Quebec.....	22	1,300 00	7,711,894	6,570,522 ¹ / ₂	540,381 ¹ / ₂	6,030,140 ¹ / ₂	83,773,340	54,412.30
							*100	7 ¹⁰ / ₁₀₀
Nova Scotia....	3	225 00	215,085	225,851	30,710 ¹ / ₂	195,140 ¹ / ₂	.....	.....
P. E. Island....	2	150 00	178,569	183,242	84,970	98,272	.....	.....
B. Columbia....	1	37 50	121	97	97	.....	81,000	81.00
Totals.....	31	1,937 50	9,544,715	8,424,669 ¹ / ₂	870,921 ¹ / ₂	7,553,747 ¹ / ₂	83,854,340	54,433.30
							*100	7 ¹⁰ / ₁₀₀

*Cigarettes at \$6 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

for the Years ended 30th June, 1894 and 1895.

FACTURED.	CANADIAN TOBACCO MANUFACTURED.			SNUFF MANUFACTURED.						DUTY COLLECTED, INCLUDING LICENSE FEES.
Warehoused.	At 5 cents per lb.	Paid Duty.	Warehoused.	At 25 cents per lb.	Paid Duty.	Warehoused.	At 18 cents per lb.	Paid Duty.	Warehoused.	
No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
25,987,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	45,184 75 301,392 76 11,084 50 17,162 25
25,987,120	322,581	281,994½	40,586½	5,025	5,020	5	241,980	241,965	15	374,824 26
29,361,000	523,347½	227,781½	295,566	5,420	5,420	.....	240,665	238,665	2,000	53,915 67 273,718 28 7,902 63 21,392 50 183 25
29,361,000	523,347½	227,781½	295,566	5,420	5,420	240,665	238,665	2,000	357,112 33

E. MIALL,
Commissioner.

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APPENDIX A—Continued—TOBACCO.

Dr.

June, 1895.

EX-WAREHOUSED
REMOVAL TO
OTHER DIVISION

Tobacco.	Canadian To- bacco.
Lbs.	Lbs.
110	
160	
620,996½	
504½	
13,895	
635,666	
4,002,256½	1,075
414	
	14,234
4,062,670½	15,309
2,684	
2,684	
3,280	
1,686	
4,966	
7,447	
7,672	
910	
910	
4,662,015½	15,309

REMAINING IN WAREHOUSE
FROM LAST YEAR.PLACED IN WAREHOUSE
OFFICE

Tobacco.	Cigarettes.	Canadian To- bacco.	Tobacco.	Re-Ware- housed.	Cigarettes	Cigarettes Tobacco.
Lbs.	No.	Lbs.	Lbs.	Lbs.	No.	No. lbs.
586,178½			1,224,362			2,211
946,103	254,000	9,467½	7,076,349½	281		25,98½
44,528½			180,685			
137,128½			115,457			
13,058						
83,251						
45,405						
19,719½						
1,875,371½	254,000	9,467½	8,596,853½	281		25,98½
590,951½			1,230,194½	1½		22
1,043,593½	5,265,000	27,571½	6,030,140½	3,810	50,000	29,36½
37,053			195,140½			
107,462			98,272	1,015		
15,090						
77,910½						
60,855½						
19,719½						
1,952,636½	5,265,000	27,571½	7,553,747½	4,826½	50,000	29,36½

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th Au

ITEM BY QUANTITY		TAKEN FOR RE-WORKING.		REMAINING IN WAREHOUSE.			TOTAL WEIGHT ACCOUNTED FOR.			
Canadian Tobacco.	Snuff.	Tobacco.	Canadian Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Tobacco.	Cigarettes.	Snuff.	Canadian Tobacco.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.
4	34,997½	.....	590,951½	.....	.....	4,265,592½	.....	20	.....
2	10,850	1,640	1,043,593½	5,265,000	27,571½	8,214,026½	26,241,120	.....	62,910½
	37,053	.....	.....	561,659	.....	.....	.....
	107,462	.....	.....	874,292	.....	.....	.....
	252	.....	15,090	.....	.....	128,515	.....	.....	.....
	77,910½	.....	.....	740,079	.....	.....	.....
	60,855½	.....	.....	324,251½	.....	.....	.....
	19,719½	.....	.....	19,719½	.....	.....	.....
0	46,099½	1,640	1,952,635½	5,265,000	27,571½	15,128,135½	26,241,120	20	62,910½

8	20	48,464	.....	602,183½	.....	.....	4,268,648½	.....	.....	.....
	2,000	30,694½	17,547	348,860	3,296,500	60,708	7,237,583½	34,676,000	4,000	338,446½
	29,633	.....	.....	577,206	.....	.....	.....
	92	.....	130,602½	.....	.....	849,276	.....	.....	.....
	781	.....	16,246	.....	.....	114,377	.....	.....	.....
	48,898½	.....	.....	708,031½	.....	.....	.....
	69,826½	.....	.....	378,383½	.....	.....	.....
	19,719½	.....	.....	19,719½	.....	.....	.....
8	20	80,031½	17,547	1,265,969½	3,296,500	60,708	14,173,225½	34,676,000	4,000	338,446½

E. MIALI,
Commissioner.

No. 16.—WAREHOUSE Return for the Year ended 30th June, 1895.

Remain- ing in Ware- house last Year.	Placed in Ware- house.	Placed in Ware- house from other Divisions.	Total Weights to be accounted for.	INLAND REVENUE DIVISIONS.		Ex-Warehoused for Duty, being Deficiencies on Samples, &c.		Ex-Warehoused for Removal to other Divi- sions.	Ex-Warehoused for Exporta- tion.	Written off by authority.	Taken for Hor- tical pur- poses.	Ex-Warehoused for Manufac- ture.	Remain- ing in Warehouse.	Total Weights accounted for.
				Ont.	Que.	Quan- tity.	\$ cts.							
Lbs.	Lbs.	Lbs.	Lbs.			Lbs.		Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1,706	32	578	610	Belleville,	Ont.			32			345	233		610
1,706	8,949	6,482	17,137	Brantford	"			1,959				9,870		17,137
15,926	13,974	7,854	21,328	Guelph	"			3,168				5,986		21,328
3,359	1,447,123	1,429	1,464,478	Hamilton	"			10,818				839,351	536,500	1,464,478
	2,919	3,187	6,106	Kingston	"			3,399				1,776		6,106
	84,332	18,934	106,625	London	"			2,971				81,675		106,625
	876	2,498	3,374	Ottawa	"			120			1,662	1,592		3,374
417	1,940	1,589	1,589	Owen Sound	"							1,589		1,589
		5,807	7,564	Perth	"						491	6,065	1,008	7,564
		4,236	4,236	Peterborough	"							4,236		4,236
	4,400	8,086	12,486	Prescott	"			2,681				8,086		12,486
	9,069	3,870	12,939	St. Catharines	"			1,203	1,719			6,621		12,939
	3,698	307	4,005	Stratford	"			3,698	6,115				307	4,005
	22,277	7,853	29,630	Toronto	"			3,220	19,067					29,630
	12,880	6,245	19,125	Windsor	"			903	13,192			4,833		19,125
21,408	1,611,869	77,955	1,711,232	Totals.				34,172	208,284		2,498	928,266	538,012	1,711,232
240			240	Joliette,	Que.								240	240
643,546	771,043	21,800	1,436,389	Montreal	"	111	33 30	128,335	209,472	25		691,440	407,005	1,436,389
148	6,295	51,873	58,316	Quebec	"			6,295				51,851	170	58,316
	20,931	6,062	26,993	Sherbrooke	"			16,470	4,461			6,052		26,983
		768	768	St. Hyacinthe	"									768
		5,102	5,102	St. John's	"							5,102		5,102
814		7,615	7,929	Terrebonne	"							304		304
				Three Rivers	"			267				7,484	178	7,929
644,248	798,269	93,514	1,536,031	Totals.		111	33 30	151,967	213,934	25		703,013	407,593	1,536,031

APPENDIX A—Continued—RAW LEAF TOBACCO, &c.—Continued.

No. 16.—WAREHOUSE Return for the Year ended 30th June, 1895—Concluded.

Remain- ing in Warehouse from last Year.	Placed in Warehouse.	Placed in Ware- Divisions.	Total Weights accounted for.	INLAND REVENUE DIVISIONS.	Ex-Warehoused for Duty, being Deficiencies on Samples, &c.		Ex-Warehoused for Removal to other Divi- sions.	Ex-Warehoused for Exporta- tion.	Written off by authority.	Taken for Horti- cultural pur- poses.	Ex-Warehoused for Manufac- ture.	Remain- ing in Warehouse.	Total Weights accounted for.
Lbs.	Lbs.	Lbs.	Lbs.		Quan- tity.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
				Chatham, N.B.							400	400	400
				St. John							2,301	2,301	2,301
				Totals.							2,701	2,701	2,701
				Halifax, N.S.							1,477	1,477	3,505
				Yarmouth "				2,028			1,471	1,471	1,471
				Totals.				2,028			2,948		4,976
				Winnipeg, Man.			2,486				6,773		9,259
				Vancouver, B.C.			101				7,780		7,881
				Victoria "			6,471	2,978			3,698	118	13,265
				Totals.			6,572	2,978			11,478	118	21,146
				Grand Totals.		111	33 30	427,223½	25	2,498	1,715,167½	945,723	3,285,345

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—RAW LEAF TOBACCO, &c.

No. 17.—COMPARATIVE WAREHOUSE STATEMENT for the Years ended 30th June, 1894 and 1895.

Remaining in Ware- house from last Year.	Placed in Ware- house.	Placed in Ware- house from other Divisions.	Total Weights to be accounted for.	INLAND REVENUE DIVISIONS.	Ex-Warehoused for Duty, being Deficiencies on Samples, &c.				Ex-Warehoused for Removal to other Divisions.	Ex-Warehoused for Exportation.	Written off by au- thority.	Taken for Horticul- tural purposes.	Ex-Warehoused for Manufacture.	Remaining in Ware- house.	Total Weights ac- counted for.
					Quan- tity.	Duty.	Lbs.	\$ cts.							
Lbs.	Lbs.	Lbs.	Lbs.	1894.	Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
5,974	1,890,738	84,972	1,971,684	Ontario.	174	52 20	32,889	260,181	81	3,400	1,653,806	21,408	1,971,684		
762,143	1,305,086	130,265	2,197,494	Quebec.	174	52 20	200,368	501,288	81	475	850,860	644,248	2,197,494		
.....	7,190	8,433	15,623	New Brunswick.	174	52 20	436	2,791	.....	.....	12,386	.....	15,623		
.....	820	2,373	3,193	Nova Scotia.	174	52 20	820	.....	.....	.....	2,373	.....	3,193		
.....	6,436	9,843	16,279	Manitoba.	174	52 20	5,803	.....	.....	.....	10,476	.....	16,279		
.....	7,542	9,584	17,126	British Columbia.	174	52 20	5,154	1,408	.....	.....	10,350	214	17,126		
768,117	3,207,812	245,470	4,221,399	Totals.	174	52 20	245,470	765,668	81	3,875	2,540,261	665,870	4,221,399		
				1895.											
21,408	1,611,869	77,955	1,711,232	Ontario.	111	33 30	34,172	208,284	25	2,498	928,266	538,012	1,711,232		
644,248	798,269	93,514	1,536,031	Quebec.	111	33 30	151,367	213,933	25	.....	763,001	407,593	1,536,031		
.....	2,701	2,701	2,701	New Brunswick.	111	33 30	.....	.....	.....	.....	2,701	.....	2,701		
.....	2,948	2,948	4,976	Nova Scotia.	111	33 30	.....	2,028	.....	.....	2,948	.....	4,976		
.....	3,069	6,200	9,259	Manitoba.	111	33 30	2,486	.....	.....	.....	6,773	.....	9,259		
214	9,653	11,279	21,146	British Columbia.	111	33 30	6,572	2,978	.....	.....	11,478	118	21,146		
665,870	2,424,878	194,597	3,285,345	Totals.	111	33 30	194,597	427,223	25	2,498	1,715,167	945,723	3,285,345		

E. MIALL,
Commissioner.INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—*Continued*—CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Revenue collected for the Year ended 30th June, 1895.

INLAND REVENUE DIVISIONS.	LICENSEES.		Canada Twist, at 5 cts. per lb.	Duty collected, including Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Ottawa, Ont	5	10	520	35 00
Joliette, Que.	23	40	27,040	1,392 00
Montreal "	35	70	22,801	1,210 05
Sorel "	1	2	20	3 00
St. Hyacinthe, Que.	1	2	60	5 00
Terrebonne "	44	88	15,269½	851 48
Totals	109	212	65,710½	3,497 53

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—*Continued*—CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT of Revenue collected for the Years ended
30th June, 1894 and 1895.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per lb.	Duty collected including Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1894.....	Ontario.....	3	6	715	41 75
	Quebec.....	165	307	87,395	4,676 75
	Totals.....	168	313	88,110	4,718 50
1895.....	Ontario.....	5	10	520	36 00
	Quebec.....	104	202	65,190½	3,461 53
	Totals.....	109	212	65,710½	3,497 53

E. MIALl,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

INLAND REVENUE DIVISIONS.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used in production.	Deficiencies paying duty.
	No.	Fees.		
		\$ cts.	Lbs.	No.
Belleville, Ont	1	75 00	467	
Brantford	10	712 50	51,413	
Guelph	11	825 00	58,776	
Hamilton	14	975 00	65,727	
Kingston	2	150 00	43,634	
London	15	1,125 00	350,192	
Ottawa	1	75 00	1,360	
Owen Sound, Ont	6	412 50	12,347	
Perth	1	75 00	5,386½	
Peterborough	1	75 00	3,449	
Prescott	4	262 50	22,965	
St. Catharines	9	637 50	42,871	
Stratford	3	187 50	20,127	350
Toronto	19	1,312 50	91,742	
Windsor	6	375 00	19,119	
Totals	103	7,275 00	789,565½	350
Joliette, Que	1	25 00	929	
Montreal	32	2,362 50	773,696½	6,036
Quebec	5	287 50	29,488½	
Sherbrooke	2	150 00	49,207	
St. John's	1	75 00	58,890	
Three Rivers, Que.	3	200 00	16,034	
Terrebonne	1	37 50		
Totals	45	3,137 50	928,245	6,036
St. John, N.B.	2	150 00	35,369	
Halifax, N. S.	3	187 50	9,060	
Yarmouth			2,886½	
Winnipeg, Man.	3	225 00	20,660	
Vancouver, B.C.	6	412 50	16,956	
Victoria	11	825 00	31,504	400
Grand Totals.	173	12,212 50	1,834,246½	6,786

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

for the Year ended 30th June, 1895.

CIGARS AT \$7 PER THOUSAND.		CIGARS AT \$6 PER THOUSAND.			CANADIAN CIGARS AT \$3 PER THOUSAND.		Total Duty Collected, including License Fees.	
Produced.	Paid Duty	Produced.	Paid Duty.	Warehoused.	Produced.	Paid Duty		
No.	No.	No.	No.	No.	No.	No.	\$	cts.
.....	30,700	22,700	8,000	.....	.....	211	20
.....	3,190,300	2,092,150	1,098,150	.....	.....	13,265	40
1,200	1,200	3,621,150	1,800,600	1,820,550	.....	.....	11,637	00
1,200	1,200	3,563,710	1,660,785	1,902,925	.....	.....	10,948	11
.....	2,698,455	1,138,955	1,559,500	.....	.....	6,983	73
.....	21,297,875	12,803,150	8,494,725	.....	.....	77,943	90
.....	83,170	15,550	67,620	.....	.....	168	30
.....	705,500	619,100	86,400	.....	.....	4,127	10
.....	331,230	141,290	189,940	.....	.....	922	74
.....	194,550	194,550	.....	.....	.....	1,242	30
.....	1,311,100	961,800	349,300	.....	.....	6,033	30
.....	1,794,300	1,138,000	656,300	.....	.....	7,465	50
.....	1,065,900	814,600	251,300	.....	.....	5,077	20
.....	5,325,605	2,733,655	2,591,950	.....	.....	17,714	43
.....	1,138,425	558,725	579,700	.....	.....	3,727	35
2,400	2,400	46,351,970	26,695,610	19,656,360	.....	.....	167,467	56
.....	42,300	42,300	151	90
4,548	4,548	42,187,720	21,017,370	21,170,350	.....	.....	128,534	78
.....	1,577,130	914,480	662,650	153,190	153,190	6,233	95
.....	2,799,110	1,047,510	1,751,600	.....	.....	6,435	06
.....	3,516,700	2,608,000	908,700	.....	.....	15,723	00
.....	533,440	180,040	353,400	393,300	393,300	2,460	14
.....	24,000	24,000	.....	.....	.....	181	50
4,548	4,548	50,638,100	25,791,400	24,846,700	588,790	588,790	159,720	33
.....	2,119,075	1,131,175	987,900	.....	.....	6,937	05
.....	490,330	168,280	322,050	.....	.....	1,197	18
.....	85,850	74,850	11,000	.....	.....	449	10
.....	1,079,550	145,600	933,950	.....	.....	1,098	60
.....	871,625	863,625	8,000	.....	.....	5,594	25
.....	1,600,150	1,372,425	227,725	.....	.....	9,061	95
6,948	6,948	103,236,650	56,242,965	46,993,685	588,790	588,790	351,526	02

E. MIALI,
Commissioner.

APPENDIX A—Continued—CIGARS.

No. 21.—COMPARATIVE STATEMENT of Cigars Manufactured

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and other material actually used in production	Deficiencies Paying Duty.	CIGARS AT \$7 PER THOUSAND.	
	No.	Free.			Produced.	Paid Duty.
1894.		\$ cts.	Lbs.	No.	No.	No.
Ontario	87	6,187 50	840,765½	22,174	6,672	6,672
Quebec	46	3,362 50	1,116,523½	19,499	12,840	12,840
New Brunswick	2	150 00	39,606			
Nova Scotia	2	150 00	11,253			
Manitoba	3	225 00	32,881			
British Columbia	17	1,275 00	43,314	2,950		
Totals	157	11,350 00	2,084,242½	44,623	19,512	19,512
1895.						
Ontario	103	7,275 00	789,565½	350	2,400	2,400
Quebec	45	3,137 50	928,245	6,036	4,548	4,548
New Brunswick	2	150 00	35,369			
Nova Scotia	3	187 50	11,946½			
Manitoba	3	225 00	20,660			
British Columbia	17	1,237 50	48,460	400		
Totals	173	12,212 50	1,834,246½	6,786	6,948	6,948

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

for the Years ended 30th June, 1894 and 1895.

CIGARS AT \$6 PER THOUSAND.				CANADIAN CIGARS AT \$3 PER THOUSAND.			Total Duty Collected, including License Fees.
Produced.	Paid Duty.	Warehoused.	Written off by Authority	Produced.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	\$ cts.
50,183,065	28,321,825	21,861,240	.....	1,150,240	949,390	200,850	176,298 20
62,002,055	32,931,580	29,070,475	.....	.....	.....	.....	204,007 02
2,291,165	1,216,130	1,075,085	.....	.....	.....	.....	7,446 78
572,550	200,600	371,950	.....	.....	.....	.....	1,353 60
1,733,700	192,125	1,541,575	.....	.....	.....	.....	1,377 75
2,392,850	{ *3,000 2,164,375 }	224,600	875	.....	.....	.....	14,278 95
119,175,385	{ *3,000 65,026,635 }	54,144,875	875	1,150,240	949,390	200,850	404,762 30
46,351,970	26,695,610	19,656,360	.....	.....	.....	.....	167,467 56
50,638,100	25,791,400	24,846,700	.....	588,790	588,790	.....	159,720 33
2,119,075	1,131,175	987,900	.....	.....	.....	.....	6,937 05
576,180	243,130	333,050	.....	.....	.....	.....	1,646 28
1,079,550	145,600	933,950	.....	.....	.....	.....	1,008 60
2,471,775	2,236,050	235,725	.....	.....	.....	.....	14,656 20
103,236,650	56,242,965	46,993,685	.....	588,790	588,790	.....	351,526 02

* Destroyed by fire.

E. MIALL,
Commissioner.

APPENDIX A—Continued—CIGARS.

No. 22.—WAREHOUSE RETURN for the Year ended 30th June, 1895.

CR.

DR.

Remain- ing in Ware- house from last Year.	Placed in Warehouse.	Placed in Warehouse from other Divis- ions.	Total Number to be Ac- counted for.	Inland Revenue Divisions.		EX-WAREHOUSED FOR EXCISE DUTY.		Ex-Warehoused for Removal to other Divisions.	Ex-Warehoused for Exportation.	Written off.	Remaining in Ware- house.	Total Number Ac- counted for.
				At 80 per M.	Duty.	No.	8 cts.					
No.	No.	No.	No.	No.		No.		No.	No.	No.	No.	No.
8,000	8,000	8,000	8,000	8,000	Belleville, Ont.	8,000	48 00					8,000
380,225	1,098,150	1,478,375	1,478,375	1,478,375	Brantford "	1,091,625	6,549 75				386,750	1,478,375
442,600	1,820,550	2,263,150	2,263,150	2,263,150	Guelph "	1,873,650	11,277 90	10,000			373,500	2,263,150
583,025	1,902,925	2,485,950	2,485,950	2,485,950	Hamilton "	1,791,850	10,769 10				691,100	2,485,950
576,800	1,559,500	2,136,300	2,136,300	2,136,300	Kingston "	1,645,000	9,873 60				490,700	2,136,300
2,457,220	8,494,725	10,951,945	10,951,945	10,951,945	London "	8,343,570	50,199 42	138,000	4,675		2,442,700	10,951,945
76,000	67,620	144,280	144,280	144,280	Ottawa "	141,280	865 68					144,280
165,750	86,400	486,150	486,150	486,150	Owen Sound "	370,450	2,222 70	11,000			104,700	486,150
137,900	189,940	327,840	327,840	327,840	Perth "	211,540	1,269 24				116,300	327,840
119,550	349,300	468,850	468,850	468,850	Prescott "	327,050	1,962 30				141,800	468,850
223,600	656,300	909,900	909,900	909,900	St. Catharines, Ont.	620,050	3,720 30	8,000			281,850	909,900
72,000	251,300	323,300	323,300	323,300	Straford "	232,000	1,392 00				91,300	323,300
1,085,325	2,691,350	3,767,625	3,767,625	3,767,625	Toronto "	2,872,100	17,232 60	50	3,000		892,475	3,767,625
324,425	579,700	904,125	904,125	904,125	Windsor "	666,700	3,940 20	40,000			207,425	904,125
6,645,080	19,656,360	354,350	26,655,790	26,655,790	Totals.	20,220,465	121,322 79	207,050	7,675		6,220,600	26,655,790
7,773,495	21,170,350	87,325	29,031,170	29,031,170	Montreal, Que.	22,390,160	134,340 96	201,400	98,950		6,340,600	29,031,170
177,405	662,650	176,375	1,016,430	1,016,430	Quebec "	773,065	4,640 43	68,225			174,800	1,016,430
622,050	1,751,600		2,273,650	2,273,650	Sherbrooke "	1,767,100	10,602 60	176,375			330,175	2,273,650
546,000	1,908,700		1,454,700	1,454,700	St. John's "	1,180,525	7,137 15				265,175	1,454,700
171,700	353,400		525,100	525,100	Three Rivers, Que.	381,300	2,287 80				143,800	525,100
9,190,690	24,846,700	263,700	34,301,050	34,301,050	Totals.	26,601,100	159,008 94	446,000	98,950		7,251,610	34,301,050
1,102,000	987,000		2,160,400	2,160,400	St. John, N. B.	905,250	5,431 50				927,400	2,160,400
104,375	322,000		406,425	406,425	St. John, N. B.	300,500	1,830 00	8,000			177,400	406,425
300,025	903,600		1,303,625	1,303,625	Winnipeg, Man.	1,112,750	6,746 50				300,775	1,303,625

88,650	8,000	35,000	131,650	51,650	309 40	10,000	.....	.....	70,000	131,650
23,600	227,725	10,000	261,225	163,750	982 50	.....	2,000	.....	95,475	261,225
17,674,280	46,903,685	671,050	65,339,015	49,285,805	205,714 83	671,050	166,625	259,750	14,955,785	65,339,015
Grand Totals.....										

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALI,
Commissioner.

APPENDIX A -Continued—CIGARS.

DR.

No. 23.—COMPARATIVE WAREHOUSE RETURN for the Year

REMAINING IN WAREHOUSE FROM LAST YEAR.		PLACED IN WAREHOUSE.		Placed in Warehouse from other Divisions.	Imported.	TOTAL NUMBER TO BE ACCOUNTED FOR.		PROVINCE.
Foreign.	Canadian.	Foreign.	Canadian.			Foreign.	Canadian.	
No.	No.	No.	No.	No.	No.	No.	No.	1894.
5,293,175		21,861,240		483,050		27,637,465		Ontario.....
6,563,950	3,050	29,070,475	200,850	50,000	8,000	35,692,425	203,900	Quebec.....
801,225		1,075,035		8,000		1,884,260		New Brunswick.....
253,925		371,950				625,875		Nova Scotia.....
179,975		1,541,575				1,721,550		Manitoba.....
111,400		224,600		100,000		436,000		British Columbia.....
13,203,650	3,050	54,144,875	200,850	641,050	8,000	67,997,575	203,900	.....Totals.....
								1895.
6,645,080		19,656,360		354,350		26,655,790		Ontario.....
9,190,650		24,846,700		263,700		34,301,050		Quebec.....
1,162,500		987,900				2,150,400		New Brunswick.....
164,375		333,050		8,000		505,425		Nova Scotia.....
399,525		933,950				1,333,475		Manitoba.....
112,150		235,725		45,000		392,875		British Columbia.....
17,674,280		46,993,685		671,050		65,339,015		.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

ended 30th June, 1894 and 1895.

CR.

EX-WAREHOUSED FOR DUTY.			Ex-warehoused for Removal to other Divisions.	Ex-warehoused for Exportation.	Free and written off by authority.	REMAINING IN WAREHOUSE.	TOTAL NUMBER ACCOUNTED FOR	
At \$6 per M.	Canadian, at \$3 per M.	Duty.				Foreign.	Foreign.	Canadian.
No.	No.	\$ cts.	No.	No.	No.	No.	No.	No.
20,827,835		124,967 01	156,050	8,500		6,645,080	27,637,465	
25,610,450	203,900	154,274 40	485,000	406,325		9,190,650	35,692,425	203,900
647,760		3,886 56		74,000		1,162,500	1,884,260	
461,500		2,769 00				164,375	625,875	
1,322,025		7,932 15				399,525	1,721,550	
323,850		1,943 10				112,150	436,000	
49,193,420	203,900	295,772 22	641,050	488,825		17,674,280	67,997,575	203,900
20,220,465		121,322 79	207,050	7,675		6,220,600	26,655,790	
26,501,490		159,008 94	446,000	98,950		7,254,610	34,301,050	
905,250		5,431 50		58,000	259,750	927,400	2,150,400	
318,500		1,911 00	8,000			178,925	505,425	
1,124,700		6,748 20				208,775	1,333,475	
215,400		1,292 40	10,000	2,000		165,475	392,875	
49,285,805		295,714 83	671,050	166,625	259,750	14,955,785	65,339,015	

	1894.	1895.
Total duty collected, ex-factory and ex-warehouse	\$689,184 52	\$635,028 35
do on licenses	11,350 00	12,212 50
Totals.....	<u>\$ 700,534 52</u>	<u>\$ 647,240 85</u>

E. MIALL,
Commissioner.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 24.—RETURN OF FEES for the Inspection of Petroleum for the Year ended 30th June, 1895.

REVENUE DIVISIONS.	PACKAGES.						FEES COLLECTED.
	At 10 cts.			At 5 cts.	At 2½ cts.		
	Canadian.	Imported.	Mixed.	Imported.	Canadian.	Imported.	
	No.	No.	No.	No.	No.	No.	\$ cts.
Belleville, Ont	1,789	1,269					305 80
Cornwall, "		155					15 50
Guelph, "	187	62					24 90
Hamilton, "	7,338	3,316					1,065 40
King-ston, "	16,199	2,944					1,914 30
London, "	105,262	3,349	192		39,017		11,855 72
Ottawa, "	15,287	4,875					2,016 20
Owen Sound, Ont		10					1 00
Perth, "	2,026						262 60
Peterborough "	2,029	1,597					362 60
Port Arthur, "		2,154				350	224 15
Prescott, "	1,911	1,176				3	398 84
St. Catharines, "		1,586					158 60
Stratford, "	4,254	751			250		506 75
Toronto, "	37,423	17,737		2			5,516 10
Windsor, "		1,963		12		42	198 17
Totals	193,705	42,944	192	14	39,267	395	24,676 63
Montreal, Que.	46,078	21,519				161	6,763 73
Quebec, "		76					7 60
St. John's, "		368					36 85
Three Rivers, Que.	2,511			1			251 10
Totals	48,589	21,963		1		161	7,059 28
St. John, N. B.	9,318	31,639	146	34	3	470	4,123 90
Halifax, N. S.	1,224	12,437		3,845		1,300	1,590 85
Pictou, "						18	45
Yarmouth, N. S.		80				374	17 35
Totals	1,224	12,517		3,845		1,692	1,608 65
Charlottetown, P. E. I.		3,524					352 40
Winnipeg, Man.	2,661	6,605			334	4,640	1,050 97
Vancouver, B. C.		2,645		200		37,484	1,211 60
Victoria, "		21		450		51,242	1,305 65
Totals		2,666		650		88,726	2,517 25
Grand totals	255,497	121,858	338	4,544	39,604	96,084	41,389 08

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.E. MIALI,
Commissioner.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.No. 25.—COMPARATIVE STATEMENT for the Years ended 30th June, 1894
and 1895.

YEARS.	PROVINCES.	PACKAGES.			FEES COLLECTED.
		At 10 cts.	At 5 cts.	At 2½ cts.	
		No.	No.	No.	\$ cts.
1894.....	Ontario.....	240,798	35	51,458	25,368 42
	Quebec.....	65,460	300	868	6,582 71
	New Brunswick.....	34,877	9	71	3,490 03
	Nova Scotia.....	14,870	4,515	20	1,713 25
	Prince Edward Island....	3,700			370 00
	Manitoba.....	11,485		6,000	1,298 50
	British Columbia.....	1,711		90,995	2,445 98
	Totals.....	372,901	4,859	149,412	41,268 89
1895.....	Ontario.....	236,841	14	39,662	24,676 63
	Quebec.....	70,552	1	161	7,059 28
	New Brunswick.....	41,103	34	473	4,123 90
	Nova Scotia.....	13,741	3,845	1,692	1,608 65
	Prince Edward Island....	3,524			352 40
	Manitoba.....	9,266		4,974	1,050 97
	British Columbia.....	2,666	650	88,726	2,517 25
	Totals.....	377,693	4,544	135,688	41,389 08

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 26.—Return of Manufactures for the Year ended 30th June, 1895.

REVENUE DIVISIONS.	LICENSES		MATERIALS USED.			PRODUCTS OF MANUFACTURES.		Duty Collected on Vinegar Ex-Manufacture.		ENTERED FOR WAREHOUSE.		Assessments.	Total Duties Collected including License Fees.
	Number.	\$	Proof Spirits.	Beer, Wine and Cider.	Other Materials.	Vinegar at 6 cts. per Gallon.	Crude Fulminate.	Galls.	\$ cts.	Vinegar.	Crude Fulminate.		
Hamilton, Ont.	2 100	\$	15,231 88	218 88		83,023 57	Lbs.		\$ cts.	Galls.	Lbs.	\$ cts.	\$ cts.
Kingston	1 150		7,342 24	199 61		44,053 76				58,251 60			1,586 31
Prescott	1 300		60,981 05	1,858 12	*314 464					28,168 11			1,003 14
Toronto	6 275		58,490 79		+30 663	327,735 20	37,866	327,735 20	19,664 13		37,866		300 00
Windsor	1 50				+10 000				12 83				19,939 13
Montreal, Que.	4 200		54,285 32	2,466 50		267,614 36		235,678 68	14,140 72	31,933 68			62 83
Quebec	1 50		12,406 61	461 00		61,099 27		52,902 47	3,174 19	8,106 80			14,340 72
Sherbrooke	1 300		34,273 89		*153 883		22,769				22,769		3,224 19
Sorel	1 50		430 66	10 50	+19 203	806 79		895 79	53 75			126 45	300 00
Totals	18 1375		243,422 44	5,214 61	+466 347 *49 866 +10 000	784,331 95	60 636	657,869 76	39,486 07	126,462 19	60 636	126 45	40,986 52

*Lbs. of Nitric acid. †Lbs. of Mercury. ‡Lbs. of Malt.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.E. MIALI,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures for the Years ended 30th June, 1894 and 1895.

PROVINCES.	LICENSES		MATERIALS USED.			PRODUCTS OF MANUFACTURES.		Duty Collected on Vinegar Ex-Manufactory.		ENTERED FOR WAREHOUSE.		Assessments.	Total Duties collected, including License Fees.
	Number.	Fees.	Proof Spirits.	Beer, Wine and Cider.	Other Materials.	Vinegar at 6 cts. per Gall.	Crude Fulminate	Galls.	cts.	Vinegar.	Crude Fulminate.	cts.	
1894.		\$	Galls.	Galls.	Galls.	Galls.	Lbs.			Galls.	Lbs.		\$ cts.
Ontario.....	9	700	117,969 83	2,023 67	*145 534 +14 585 +3 000	475,203 73	18,590	355,445 66	17,319 38	119,758 07	18,590	.....	18,019 38
Quebec.....	9	650	78,529 52	2,212 20	{ 169 50 *60 774 +7 625 }	287,344 61	9,058	265,114 94	12,865 12	22,229 67	9,058	.....	13,505 12
Totals.....	18	1350	196,499 35	4,235 87	*205 308 +22 210 +3 000 169 50	762,548 34	27,648	620,560 60	30,174 50	141,987 74	27,648	.....	31,524 50
1895.													
Ontario.....	11	775	142,045 96	2,276 61	*314 464 +30 653 +10 000	454,812 53	37,866	368,992 82	22,116 41	86,419 71	37,866	.....	22,891 41
Quebec.....	7	600	101,376 48	2,938 00	{ 153 883 +19 203 }	329,519 42	22,769	289,476 94	17,368 66	40,042 48	22,769	126 45	18,095 11
Totals.....	18	1375	243,422 44	5,214 61	*468 347 +49 866 +10 000	784,331 95	60,635	657,869 76	39,485 07	126,462 19	60,635	126 45	40,986 52

*Lbs. of Nitric Acid. †Lbs. of Mercury. ‡Lbs. of Malt.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.E. MIALI,
Commissioner.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 28.—STATEMENT showing the transactions in Vinegar in the Bonded Manufactories, in the Dominion of Canada, during the Year ended 30th June, 1895.

On hand 1st July, 1894.	Manufactured during the year.	Brought in.	Totals.	DIVISIONS.	Removed from Factory.	On hand 30th June, 1895.	Totals.
Galls.	Galls.	Galls.	Galls.		Galls.	Galls.	Galls.
69,637 70	83,023 57	39 00	152,700 27	..... Hamilton, Ont.	123,204 54	29,495 73	152,700 27
10,692 79	44,053 76	.....	54,746 55	..... Kingston “	39,308 43	15,438 12	54,746 55
.....	327,735 20	.....	327,735 20	..... Toronto “	327,735 20	.....	327,735 20
21,408 22	297,614 36	21,581 00	310,603 58	..... Montreal, Que.	271,790 53	38,813 05	310,603 58
3,394 08	61,009 27	.....	64,403 35	..... Quebec “	64,403 35	.....	64,403 35
232 41	895 79	157 90	1,286 10	..... Sorel “	1,286 10	.....	1,286 10
105,365 20	784,331 95	21,777 90	911,475 05	..... Totals.	827,728 15	83,746 90	911,475 05

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 29.—WAREHOUSE RETURN for the Year ended 30th June, 1895.

REMAINING IN WAREHOUSE FROM LAST YEAR.	PLACED IN WAREHOUSE.		TOTALS.		REVENUE DIVISIONS.	ENTERED FOR CONSUMPTION.		Crude Fulminate exported.	REMAINING IN WAREHOUSE.	TOTALS.	
	Vinegar.	Crude Fulmin- ate.	Vinegar.	Crude Fulmin- ate.		Vinegar.	Duty.			Vinegar.	Crude Fulmin- ate.
Galls.	Galls.	Lbs.	Galls.	Lbs.		Galls.	\$ cts.	Lbs.	Galls.	Galls.	Lbs.
36,109·25	53,251·60	.....	94,360·85	.....	..... Hamilton, Ont...	60,502·07	3,630 12	.....	33,858·78	94,360·85	.....
9,275·42	28,168·11	.....	37,443·53	.....	..... Kingston “	23,985·65	1,439 16	.....	13,457·88	37,443·53	.....
.....	.....	37,866	.....	37,866	..... Prescott “	.....	.....	37,866	.....	.....	37,866
14,322·85	31,935·68	.....	46,258·53	.....	..... Montreal, Que.	17,239·44	1,034 38	.....	29,019·09	46,258·53	.....
3,394·08	8,106·80	.....	11,500·88	.....	..... Quebec “	11,500·88	630 05	.....	.....	11,500·88	.....
.....	.....	22,769	.....	22,769	..... Sherbrooke “	.....	.....	22,769	.....	.....	22,769
63,101·60	126,462·19	60,635	189,563·79	60,635	..... Totals	113,228·04	6,793 71	60,635	76,335·75	189,563·79	60,635

E. MIALL,
*Commissioner.*INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 30.—COMPARATIVE Warehouse Return for the Years ended 30th June, 1894 and 1895.

REMAINING IN WAREHOUSE FROM LAST YEAR.			PLACED IN WAREHOUSE.			TOTALS.			PROVINCES.			ENTERED FOR CONSUMPTION.			EXPORTED.			REMAINING IN WAREHOUSE.			TOTALS.		
Vinegar.	Crude Fulmin-ate.		Vinegar.	Crude Fulmin-ate.		Vinegar.	Vinegar.	Crude Fulmin-ate.				Vinegar.	Duty.		Vinegar.	Crude Fulmin-ate.		Vinegar.	Vinegar.		Vinegar.	Vinegar.	Crude Fulmin-ate.
Gallons.	Lbs.		Gallons.	Lbs.		Gallons.	Gallons.	Lbs.		1894.		Gallons.	\$ cts.		Gallons.	Lbs.		Gallons.	Gallons.		Gallons.	Gallons.	Lbs.
59,442.01	.....		119,758.07	18,590	.....	179,200.08	179,200.08	18,590	.....	Ontario.....	133,815.41	5,517.39	.....	.....	.....	18,590	.....	45,384.67	45,384.67	.....	179,200.08	18,590	.....
7,372.29	7,208		22,229.67	9,658	.....	29,601.96	29,601.96	16,266	.....	Quebec.....	11,805.89	649.57	.....	79.14	.....	16,266	.....	17,716.93	17,716.93	.....	29,601.96	16,266	.....
66,814.30	7,208		141,987.74	27,648	.....	208,802.04	208,802.04	34,856	.....	Totals.....	145,621.30	6,166.96	.....	79.14	.....	34,856	.....	63,10	60	.....	208,802.04	34,856	.....
45,384.67	.....		86,419.71	37,866	.....	131,804.38	131,804.38	37,866	.....	1895.	.....	.....	.....	.....	.....	.....	.....	47,316.66	47,316.66	.....	131,804.38	37,866	.....
17,716.93	.....		40,042.48	22,769	.....	57,759.41	57,759.41	22,769	.....	Ontario.....	84,487.72	5,069.28	.....	.....	.....	22,769	.....	29,019.09	29,019.09	.....	57,759.41	22,769	.....
63,101.60	.....		126,462.19	60,635	.....	189,563.79	189,563.79	60,635	.....	Quebec.....	28,740.32	1,724.43	.....	.....	.....	.....	.....	76,335.75	76,335.75	.....	189,563.79	60,635	.....
										Totals.....	113,228.04	6,793.71	.....	.....	.....	60,635	.....			.....			.....

Total duty collected, ex-Manufacture and ex-Warehouse	1894.	1895.
do	\$ 36,341.46	\$46,405.23
on Licenses	1,360.00	1,375.00
Totals.	\$ 37,691.46	\$47,780.23

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.E. MIALI,
Commissioner.

APPENDIX A—Continued—METHYLATED SPIRITS.

No. 81.—STATEMENT showing Quantity of Raw Material on hand at beginning and end of year and brought in and used during the Year 1894-95.

(A)							
Names of Articles.	Stock on hand 1st July, 1894.	Brought in during the Year.	Total to be accounted for.	Used in Manufacture of Methylated Spirits.	Sold or loss by Leakage.	Stock on hand 30th June, 1895.	Total accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol	2,838·85	90,973·43	93,812·28	90,415·59	.....	3,396·69	93,812·28
Wood naphtha..	9,929·98	35,062·30	44,992·28	32,840·13	412·16	11,739·94	44,992·28

(B)

STATEMENT showing quantity of Raw Material used and Methylated Spirits produced therefrom.

Alcohol used (Statement A). Above.	Wood Naphtha used (Statement A). Above.	Methylated Spirits used (Statement C). Below.	Total to be accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
90,415·59	32,840·13	.....	123,255·77	121,548·35	1,707·42	1·4	123,255·77

(C)

STATEMENT showing quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand 1st July, 1894.	Manufactured as above (Statement B).	Brought in.	Total to be accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in manufacture of Methylated Spirits.	Stock on hand 30th June, 1895.	Total accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
3,856·48	121,548·35	144·31	125,549·14	120,920·27	.....	.....	4,628·87	125,549·14

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALI,
Commissioner.

APPENDIX A—Continued.

No. 32.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Quebec, during the Year ended 30th June, 1895.

Pieces.	Description of Timber.	Measured, culled and counted.	Tons, standard.		Rate.	Office Fees.		Total accrued.	
			Tons.	Pts.	Cts.	\$	cts.	\$	cts.
30,230	Waney white pine	Stringed...	46,628	15					
7,112	" ash	"	5,042	22					
2,818	" birch	"	1,547	34					
77	" maple	"	88	12					
95	" white-wood	"	153	18					
783	" walnut	"	405	26					
72	" hickory	"	26	02					
17	" elm	"	11	23					
2	" chestnut	"	1	11					
448	" cherry	"	135	25					
14	" butternut	"	8	14					
			54,049	02	7½			4,053	67
10,778	White pine	Measured...	11,442	21	5			572	12
1,472	Red pine	"	1,531	08					
18,355	Oak	"	29,399	06					
14,060	Elm	"	16,666	04					
71	Ash	"	65	31					
17	Tamarack	"	13	13					
8,043	Birch	"	3,731	20					
1	Spruce	"	1	31					
138	Hickory	"	129	34					
29	Basswood	"	16	19					
21	Cherry	"	6	10					
			51,561	16	6½			3,403	04
	Deduct for fractions							8,028	83
									0 30
	Total							8,028	33

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX A—Continued.

No. 33.—STATEMENT of Lumber Measured, Culled and Counted, through the Office of the Deputy Supervisor of Cullers, at the Ports of Montreal, Lachine and Sorel, during the Year ended 30th June, 1895.

Pieces.	Description of Timber.	Measured, Culled and Counted.	Tons, Standard.	Rate.	Cullers' Fees.	Total Accrued.
			Tons. Pts.	Cents.	\$ cts.	\$ cts.
2,069	Square pine.....	Measured ..	1,115·39			
1,565	Flat pine.....	do ..	836·27			
			1,952·26	5	97 63	
1,352	Flat tamarack	do ..	597·12			
136	Hard wood.....	do ..	68·26			
			665·38	6 $\frac{1}{2}$	43 95	
467	Waney pine string... ..	do ..	314·25	7 $\frac{1}{2}$	23 60	
5,257	Round timber.	do ..	2,739·05			
1,043	do tamarack	do ..	746·31			
1,563	Flat pine.....	do ..	926·05			
13,442			4,412·01	80	141 19	306 37

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALl,
Commissioner.

APPENDIX

Dr.

No. 34.—HYDRAULIC and other Rents, &c.

Balances due on 1st. July, 1894.	Rents and Interests accrued up to 30th June, 1895.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
	300 00	300 00	1	Ottawa River	Perley & Pattee	J. R. Booth
	150 00	150 00	2	do	Thompson & Perkins	do
	450 00	450 00	3	do	Lyman Perkins	do
	300 00	300 00	4	do	R. Blackburn <i>et al.</i>	McKay Milling Co. (Limited)
	100 00	100 00	5	do	J. & J. Petrie	Mrs. M. Petrie
	100 00	100 00	6	do	A. H. Baldwin	Ottawa Electric Co.
	300 00	300 00	7	do		Ottawa Electric Ry. Co.
	400 00	400 00	8	do	Perley & Pattee	Ottawa Electric Co.
	100 00	100 00	9	do	J. M. Currier	N. S. Blaisdell
	600 00	600 00	10	do	Harris, Bronson & Co.	The Bronson & Weston Lumber Co.
	200 00	200 00	11	do	Levi Young	Ottawa Electric Ry. Co.
	104 00	104 00	12	do		J. R. Booth
20 00	10 00	30 00	13	do		Bronson & Weston
	100 00	100 00	14	do		do
96 00	96 00	192 00	15	do		J. R. Booth
	8 00	8 00	16	do	J. M. Coutlee	Mary Conroy
570 84		570 84	17	do		John Rochester
50 00	25 00	75 00	18	do		Nérée Tétreau
200 00		200 00	19	do	Hon. J. Skead	
96 00		96 00	20	do	do	
	1 00	1 00	21	do	G. A. Grier & Co.	Ottawa Electric Ry. Co.
780 00	40 00	820 00	22	do		D. Carmichael
380 00		380 00	23	do		John Rankin
	150 00	150 00	24	do	J. R. Booth	
15 00	5 00	20 00	25	do	Colin Dewar	
	50 00	50 00	26	do	Bronson & Weston	
	1 00	1 00	1	St. Lawrence R.	Que. Har. Commissioners	
	25 00	25 00	2	do	Rich. & Ont. Nav. Co.	
1 00	1 00	2 00	3	Quebec	Corp. of Quebec	
	5 00	5 00	4	Richibucto Har.	Wm. Hudson	
	1 00	1 00	5	Rondeau	School Trustees	
	1 00	1 00	6	Collingwood	do	
1 00	1 00	2 00	7	Ottawa	Great North. Transit Co.	
	1 00	1 00	8	Walkerton, Ont.	E. G. Laverdure	
					David Robertson & John Rowland	
165 00		165 00	9	British Columbia	A. Peel	
90 00		90 00	10	do	Jonathan Maury	
	25 00	25 00	11	do	Roderick Finlayson	
	25 00	25 00	12	do	Joseph Spratt	
	50 00	50 00	13	do	Corp. New Westminster	
	1 00	1 00	14	do	Bank of British Columbia	
	1 00	1 00	15	do	W. Dodd	
	12 00	12 00	16	do	D. W. Gordon	
	5 00	5 00	17	do	S. Williams	
	5 00	5 00	18	do	George A. Huff	
	1 00	1 00	19	do	Canadian Pacific Ry. Co.	
250 00	250 00	500 00	20	do	John Wilson	

A—Continued.

Lessees' Accounts, 1894-95.

Cr.

Description of Property.	Number.	Date to which the account is made up.	Paid during the Fiscal Year.	Balances due on 30th June, 1895.	Totals.
			\$ cts.	\$ cts.	\$ cts.
lots B and C, Chaudière St., service ground.....	1	June 30, 1895	300 00		300 00
lot D do do	2	do ..	150 00		150 00
lots E, F and G, South Head St.	3	do ..	450 00		450 00
lots H, I and J, Grist Mill, South Head St.	4	Dec. 31, 1894	300 00		300 00
lot K, Fanning Mill do	5	do ..	100 00		100 00
lot L, service ground do	6	do ..	100 00		100 00
lots Q, R and T, service ground, North Middle St.	7	do ..	300 00		300 00
lots M, N, O and P, service ground (no water used) ..	8	do ..	400 00		400 00
lot S, service ground	9	do ..		100 00	100 00
lots U, V, W, X, Y and Z, ground service	10	June 30, 1895	600 00		600 00
two strips of land.....	11	Jan. 1, 1896	200 00		200 00
lumber yard at head of slides	12	Sept. 20, 1895	104 00		104 00
bridge over slides.....	13	June 30, 1896	30 00		30 00
strip of land, Amelia Island.....	14	Jan. 1, 1896	100 00		100 00
reserve, head of Chaudière Island.....	15	do ..	192 00		192 00
small island, Deschênes Rapids	16	do ..	8 00		8 00
portion of lot 39, concession A, Nepean	17	Feb. 1, 1885		570 84	570 84
excavated channel, slide and two dams, Little Chaudière	18	Mar. 1, 1895		75 00	75 00
Water lots, opposite lot 30, Concession A, Nepean.....	19	Dec. 1, 1891		200 00	200 00
three small islands	20	May 1, 1882		96 00	96 00
covering over portion of Ottawa slides	21	Nov. 10, 1895	1 00		1 00
Water lot, Calumet.....	22	July 1, 1895		820 00	820 00
last portion of Hawley's Island	23	June 30, 1881		380 00	380 00
piece of land, south-west end of Union Bridge	24	Nov. 12, 1895	150 00		150 00
do on Victoria Island.....	25	June 15, 1896		20 00	20 00
do south side of Middle St., Victoria Is.	26	Aug. 31, 1895	50 00		50 00
small lot of land near Custom House, Quebec.....	1	Sept. 1, 1895	1 00		1 00
roadway from pier, at Coteau Landing	2	July 1, 1895	25 00		25 00
old Provincial Gov. building lot, on Mountain Hill.....	3	June 25, 1896	1 00	1 00	2 00
piece of land at North Beach	4	June 30, 1895	5 00		5 00
piece of old log house, formerly used as Custom House, Shrewsbury, Ont.	5	Sept. 11, 1894	1 00		1 00
piece of old breakwater for storing coal	6	Feb. 5, 1896	1 00		1 00
south-east half lot No. 8, Ottawa.....	7	Dec. 18, 1895		2 00	2 00
right of way over strip of land.....	8	April 27, 1896	1 00		1 00
portion of Assay Office, New Westminster.....	9	June 11, 1881		165 00	165 00
do do	10	do ..		90 00	90 00
privilege to erect two bulkheads, Rock Bay, Victoria Harbour.....	11	June 1, 1896		25 00	25 00
privilege to build a wharf opposite his own property, Victoria Harbour	12	do ..		25 00	25 00
two lots of land for C. P. R. purposes	13	May 12, 1895	50 00		50 00
right of drainage through Gov. property, Nanaimo	14	Dec. 1, 1895	1 00		1 00
old Government House, Yale.....	15	July 24, 1894	1 00		1 00
each lots, A, C, E and F, front of Gov. Reserve and lots A, B, C and D, front of lots 7, 8 and 9, Nanaimo Harbour.....	16	Aug. 27, 1895	12 00		12 00
frontage on lot No. 7, block M, Victoria.....	17	July 16, 1895	5 00		5 00
permission to build a wharf on lot A, block 2, on Somas River, Alberni	18	Aug. 12, 1895	5 00		5 00
portion of Custom House lot, New Westminster.....	19	April 14, 1896	1 00		1 00
lot 1, block 13, corner Peggie and Columbia Sts., New Westminster.....	20	May 12, 1896		500 00	500 00

APPENDIX

Dr.

No. 34.—HYDRAULIC and other Rents, &c.

Balances due on 1st July, 1895.	Rents and Interests accrued up to 30th June, 1895.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
40 00	10 00	50 00	21	Rivière du Lièvre	Dominion Phosphate Co.	
.....	1 00	1 00	22	Charlottetown, P.E.I.	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop Mc-
20 00	20 00	40 00	23	Rivière St. Maurice, P.Q.	Laurentides Pulp Co. (Limited).	Donald.
.....	20 00	20 00	24	do	Jos. Ant. Gagnon.	
2,774 84	4,051 00	6,825 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

A—Continued.

Lessees' Accounts, 1894-95.

CR.

Description of Property.	Number.	Date to which the account is made up.	Paid during the Fiscal Year.	Balances due on 30th June, 1896.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Permission to erect a landing at Little Rapids, Riviere du Lièvre.....	21	April 30, 1896.....	50 00	50 00	50 00
Leave to connect drain to main service of public buildings.....	22	May 6, 1896.....	1 00	1 00	1 00
Tract of land, Châte de la Grand'Mère, St. Maurice River.....	23	June 17, 1896.....	20 00	20 00	40 00
Water lot on St. Maurice River.....	24	Mar. 8, 1896.....	20 00	20 00	20 00
			2,666 00	3,159 84	6,825 84

E. MIALL,
Commissioner.

No. 34.—HYDRAULIC and other Rents, &c.—

Balances due on 1st July, 1894.	Accrued during year ended 30th June, 1895.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.	\$ cts.			
12,092 83		12,092 83	1	Hamilton and Port Dover Road	Choat & Kern
433 34		433 34	2	Bonner's prop'ry, Quebec	Timothy Sullivan, now M. Murphy
333 34		333 34	3		John Bailey, now Alex. Powell
300 00		300 00	4		Abraham Thompson
147 80		147 80	5		John Boomer
248 40		248 40	6		John Garbatz, now J. C. Nolan
154 80		154 80	7		N. H. Bowen
600 00		600 00	8		Estate Robert Reid
333 33		333 33	9		John Chevalier
533 33		533 33	10		Daniel Holden
333 33		333 33	11		George Creeley
63 00		63 00	12		Thomas McAdam
15,573 50		15,573 50			
					LAND SALES—INTEREST ACCOUNT.
6,298 25		6,298 25	1	Hamilton and Port Dover Road	Choat & Kern (matured)
558 00		558 00	2	Bonner's prop'ry, Quebec	Timothy Sullivan, now M. Murphy
120 00		120 00	3		John Bailey, now Alex. Powell
306 00		306 00	4		Abraham Thompson
155 22		155 22	5		John Boomer
275 82		275 82	6		John Garbatz, now J. C. Nolan
208 95		208 95	7		N. H. Bowen
828 00		828 00	8		Estate Robert Reid
190 00		190 00	9		John Chevalier
298 68		298 68	10		Daniel Holden
35 91		35 91	11		George Creeley
100 00		100 00	12		Thomas McAdam
100 00		100 00	13		Joseph Brook, tenant
9,474 83		9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

Lessees' Accounts, 1894-95—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Paid during the fiscal year.	Balances due on 30th June, 1895.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Hamilton and Port Dover Road & Caledonia Bridge.	1			12,092 83	12,092 83
Lot No. 1, Wolfe street.	2			433 34	433 34
do 9 do	3			333 34	333 34
do 49 do	4			300 00	300 00
do 73 and 74, Tower street.	5			147 80	147 80
do 64, Wolfe street and 211 and 252 Ware street	6			248 40	248 40
do 67 and 68, Monument street	7			154 80	154 80
do 22 and 23, Wolfe street.	8			600 00	600 00
do 32, Wolfe street.	9			333 33	333 33
do 65 and 66, Wolfe street	10			533 33	533 33
do 31, Wolfe street.	11			333 33	333 33
do 135, Church street.	12			63 00	63 00
				15,573 50	15,573 50
	1	June 30, 1874.		6,298 25	6,298 25
Lot No. 1, Wolfe street.	2	May 1, 1889.		558 00	558 00
do 9 do	3	do		120 00	120 00
do 49 do	4	do		306 00	306 00
do 73 and 74, Tower street.	5	do		155 22	155 22
do 64, Wolfe street and 211 and 252 Ware street	6	do		275 82	275 82
do 67 and 68, Monument street.	7	do		208 95	208 95
do 22 and 23, Wolfe street.	8	do		828 00	828 00
do 32, Wolfe street.	9	Nov. 1, 1863.		190 00	190 00
do 65 and 66, Wolfe street.	10	do		298 68	298 68
do 31, Wolfe street.	11	do		35 91	35 91
do 135, Church street	12	do		100 00	100 00
Monument Hotel	13	do		100 00	100 00
				9,474 83	9,474 83

E. MIALL,
Commissioner.

APPENDIX B.

No. 1.—Details of Excise Expenditure for the Year ending 30th June, 1895.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts Paid.
	<i>Bellerive.</i>	\$ cts.	\$ cts.	\$ cts.
McAllister, A.	Salary as Collector for the year.	31 96	1,568 04	
Spereman, J. J.	do Special Class Exciseman, 1st July to 30th Sept. ..	7 50	367 50	
Dudley, W. H.	do do 1st Oct. to 30th June.	23 98	1,176 03	
Pole, C. W.	do Deputy Collector for the year.	24 00	1,176 00	
McCoy, W.	do 1st Class Exciseman do ..	20 03	978 72	
McCuaig, A. F.	do Deputy Collector do ..	15 00	735 00	
	Salaries.	122 47	6,001 29	
	Contingencies.		434 25	6,435 54
	<i>Brantford.</i>			
Spence, J.	Salary as Collector for the year.	31 96	1,568 04	
Simon, E. H.	do Deputy Collector for the year.	23 24	1,136 76	
Fraser, G. J.	do do do ..	19 96	980 04	
Hart, P. D.	do 2nd Class Exciseman do ..	16 96	833 04	
Hawkins, A. C.	do do do ..	15 00	735 00	
	Salaries.	107 12	5,252 88	
	Contingencies.		891 65	6,144 53
	<i>Cornwall.</i>			
Mulhern, M. M.	Salary as Collector for the year.	18 70	916 30	
	Contingencies.		86 00	1,002 30
	<i>Guelph.</i>			
Powell, J. B.	Salary as Collector for the year.	36 00	1,764 00	
Bouteiller, G. A.	do Special Class Exciseman for the year.	30 00	1,470 00	
Till, T. M.	do Deputy Collector do ..	25 96	1,274 04	
Woodward, G. W.	do Special Class Exciseman. do ..	24 00	1,176 00	
Lynes, K.	do do do ..	24 00	1,176 00	
Broadfoot, S.	do Accountant do ..	19 96	980 04	
Bish, P.	do 1st Class Exciseman do ..	19 96	980 04	
Macintyre, D.	do 1st do do ..	17 82	874 68	
Yates, J. M.	do 2nd do do ..	16 96	833 04	
Erb, A. A.	do 3rd do do ..	15 00	735 00	
Howie, A.	do 3rd do do ..	15 00	735 00	
Bowman, A.	do 1st do do ..	16 97	833 03	
Johnson, J. J.	do 2nd do do ..	15 77	771 73	
O'Donohue, M. J.	do 3rd do do ..	12 90	632 10	
	Salaries.	290 30	14,234 70	
	Contingencies.		1,032 14	15,266 84
	<i>Hamilton.</i>			
Miller, W. F.	Salary as Collector for the year.	39 60	1,940 40	
Cameron, D. M.	do Special Class Exciseman for the year.	30 00	1,470 00	
Conway, B. J.	do do do ..	30 00	1,470 00	
McPherson, A. F.	do Accountant do ..	28 04	1,371 96	
Donaghy, W.	do Special Class Exciseman do ..	28 04	1,371 96	
Baby, W. A. D.	do do do ..	28 04	1,371 96	
Ross, S. F.	do Deputy Collector do ..	28 62	1,401 38	
O'Brien, J. F.	do 1st Class Exciseman do ..	19 96	980 04	
Brown, J. J.	do 1st do do ..	19 96	980 04	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts paid.
	<i>Hamilton—Con.</i>	\$ cts.	\$ cts.	\$ cts.
Crawford, W. P.	Salary as 2nd Class Exciseman for the year	16 96	833 04	
Egener, A.	do 2nd do do	16 96	833 04	
Hobbs, G. N.	do 2nd do do	16 96	833 04	
Logan, J.	do 2nd do do	16 96	833 04	
Amor, Wm.	do 2nd do do	16 96	833 04	
Irwin, R.	do 1st do do	17 82	874 68	
Dumbrille, R. W.	do 2nd do do	16 96	833 04	
Weir, James.	do 2nd do do	16 96	833 04	
Mackay, G. W.	do 3rd do do	15 00	735 00	
Blackman, C.	do Messenger, 1st Dec. to 30th June.		233 31	
	Salaries	403 80	20,032 01	
	Contingencies.		1,008 51	
	<i>Kingston.</i>			21,040 52
Rowland, F.	Salary as Collector for the year	31 96	1,568 04	
Earle, R. H.	do 1st Class Exciseman for the year	24 00	1,176 00	
Dickson, C. T.	do Accountant for the year	24 00	1,176 00	
Grimason, T.	do Deputy Collector for the year	24 01	1,175 99	
Hanley, A.	do Assistant Accountant for the year	19 96	980 04	
Browne, G. W.	do 2nd Class Exciseman for the year	16 96	833 04	
O'Donnell, J.	do 3rd do do	15 00	735 00	
Lyons, E.	do 2nd do do	15 77	771 73	
McFarland, C. D.	do 1st do do	16 97	833 03	
Fahey, E.	do 3rd do do	7 96	392 04	
	Salaries.	196 50	9,640 91	
	Contingencies.		786 50	
	<i>London.</i>			10,427 41
Alexander, T.	Salary as Collector for the year	36 00	1,764 00	
Davis, T. G.	do Deputy Collector for the year	30 00	1,470 00	
Power, T. A.	do do do	25 96	1,274 04	
Moore, W.	do 1st Class Exciseman for the year	19 96	980 04	
Hicks, W. H.	do Deputy Collector do	19 96	980 04	
Coles, F. H.	do Accountant do	19 96	980 04	
McSween, J.	do 1st Class Exciseman do	19 96	980 04	
Girard, I.	do do do do	19 96	980 04	
Stewart, J.	do do do do	19 96	980 04	
Lee, E.	do do do do	19 96	980 04	
Taylor, J. F.	do 2nd Class do do	16 96	833 04	
Rowland, E.	do do do do	16 96	833 04	
Wilson, D.	do Asst. Accountant do	16 04	783 96	
Webbe, C. E. A.	do 2nd Class Exciseman do	15 77	771 73	
Bayard, G. A.	do 3rd Class do do	14 40	705 60	
Foster, H.	do do do do	21 49	593 51	
Tracy, J. P.	do do do do	12 60	617 40	
	Salaries.	345 90	16,506 60	
	Contingencies.		912 50	
	<i>Ottawa.</i>			17,419 19
Battle, Martin	Salary as Collector for the year	31 96	1,568 04	
Henry, J. M. B.	do Deputy do	24 00	1,176 00	
Slattery, R.	do 1st Class Exciseman for the year	19 96	980 04	
Lett, F. P. A.	do 3rd do do	15 00	735 00	
Waller, J.	do 3rd do do	13 80	676 20	
Doyle, J. E. H.	do 3rd do do	12 60	617 40	
	Salaries.	117 32	5,752 68	
	Contingencies.		162 10	
				5,914 78

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amount paid.
	<i>Owen Sound.</i>	\$ cts.	\$ cts.	\$ cts.
Graham, W. J.	Salary as Collector for the year	20 99	1,029 01	
Nichols, J. T.	do Deputy do	19 96	980 04	
Chisholm, W. N.	do do do	12 00	588 00	
	Salaries	52 95	2,597 05	
	Contingencies.		1,276 29	
	<i>Perth.</i>			3,873 34
McLenaghan, N.	Salary as Deputy Collector for the year		999 96	
Mason, F.	do Special Class Exciseman for the year	30 00	1,470 00	
McKinnon, U. H.	do Deputy Collector for the year	16 03	783 97	
Devine, F. M.	do do do	4 96	395 04	
Harty, M. J.	do do do	4 96	395 04	
George, J.	do do do	5 96	194 04	
Mills, A. E.	do do from 1st Aug. to the 30th June		45 76	
	Salaries	61 91	4,283 81	
	Contingencies.		448 73	
	<i>Peterborough.</i>			4,732 54
Hall, J. J.	Salary as Collector for the year	24 00	1,176 00	
Cahill, Thos.	do Deputy Collector for the year	19 96	980 04	
Bickle, J. W.	do do do	13 96	686 04	
Knowlson, J. B.	do do do	13 96	686 04	
Howden, R.	do do do	13 96	686 04	
	Salaries	85 84	4,214 16	
	Contingencies.		303 84	
	<i>Port Arthur.</i>			4,518 00
Ironside, G. A.	Salary as Collector for the year	20 00	980 00	
	Contingencies.		51 46	
	<i>Prescott.</i>			1,031 46
Dumbrille, J.	Salary as Collector for the year	36 00	1,764 00	
Gerald, W. H.	do Special Class Exciseman for the year	30 00	1,470 00	
Keilty, T.	do Deputy Collector for the year	25 96	1,274 04	
Macdonald, A. B.	do 1st Class Exciseman for the year	19 54	967 96	
Gow, J. E.	do do do	19 54	967 96	
Boyd, S. J.	do Deputy Collector do	16 04	783 96	
Ferguson, J.	do 3rd Class Exciseman do	15 00	735 00	
Marshall, F.	do Exciseman do	16 97	833 03	
Johnston, G. E.	do 3rd Class Exciseman do	15 00	735 00	
Keeler, G. S.	do 2nd do do	15 77	771 73	
Mills, A. E.	do Deputy Collector from 1st July to 31st July		4 16	
	Salaries	209 82	10,286 84	
	Contingencies.		378 61	
	<i>Stratford.</i>			10,665 45
Caven, A.	Salary as Collector for the year	31 96	1,568 04	
Rennie, G.	do Deputy Collector for the year	24 00	1,176 00	
Dingman, N. J.	do Exciseman do	24 00	1,176 00	
Spence, F. H.	do 1st Class Exciseman for the year	19 96	980 04	
Clark, A. F.	do Accountant do	19 96	980 04	
	Salaries	119 88	5,880 12	
	Contingencies.		1,081 67	
				6,961 79

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts paid.
	<i>St. Catharines.</i>	\$ cts.	\$ cts.	\$ cts.
Hesson, C. A.	Salary as Collector for the year.	24 00	1,176 00	
Schram, B.	do Deputy Collector for the year.	24 00	1,176 00	
Flynn, J. P.	do Exciseman for the year.	19 96	980 04	
Miliken, E.	do 2nd Class Exciseman for the year.	16 96	833 04	
	Salaries.	84 92	4,165 08	
	Contingencies.		503 13	
				4,668 21
	<i>Toronto.</i>			
Stratton, W. C.	Salary as Collector for the year.	43 96	2,156 04	
Dudley, W. H.	do Special Class Exciseman, 1st July to 30th September.	7 98	392 01	
Gerald, C.	do Special Class Exciseman, 1st Oct. to 30th June.	23 98	1,176 03	
Bennett, Jas.	do Deputy Collector for the year.	30 00	1,470 00	
Blair, J. B.	do Accountant do.	28 04	1,204 75	
Iler, B.	do Special Class Exciseman for the year.	25 96	1,274 04	
Henderson, W.	do Asst. Accountant do.	25 96	1,274 04	
Rogerson, J. M.	do Special Class Exciseman do.	24 00	1,176 00	
Dawson, W.	do do do.	24 00	1,176 00	
Metcalf, W. F.	do do do.	24 00	1,176 00	
Westman, T.	do do do.	24 00	1,176 00	
Taylor, G. W.	do do do.	24 00	1,176 00	
Shanacy, M.	do Deputy Collector do.	22 04	1,077 96	
Boomer, J. B.	do Assistant Accountant do.	24 01	1,175 99	
Coleman, C.	do Deputy Collector do.	19 96	980 04	
Evans, G. T.	do 1st Class Exciseman do.	19 96	980 04	
Weyma, C.	do do do.	19 96	980 04	
Helliwell, H. N.	do do do.	19 96	980 04	
McDonald, J. A.	do do do.	19 96	961 23	
Dick, J. W.	do do do.	19 96	980 04	
O'Leary, T. J.	do do do.	19 96	980 04	
Goodman, A. W.	do 1st Class Exciseman, from 1st July to 31st October.	6 64	326 68	
Jamieson, R. C.	do 1st Class Exciseman for the year.	20 03	978 72	
Flynn, D.	do do do.	20 03	978 72	
Walsh, D. J.	do do do.	19 54	957 96	
Barber, J. S.	do 2nd do do.	16 96	833 04	
Murray, A. E.	do do do.	16 96	833 04	
Adams, J. S.	do 3rd do do.	15 00	735 00	
Dodds, E. W.	do do do.	15 00	735 00	
Bell, J. E.	do 1st do do.	16 97	833 03	
Graham, W. T.	do 2nd do do.	15 77	771 73	
Doyle, B. J.	do do do.	15 77	771 73	
Reddan, C. J.	do 3rd do do.	15 00	735 00	
Winter, A. W.	do do do.	14 40	705 60	
Jones, A.	do do do.	13 20	646 80	
Howard, W. W. S.	do do do.	13 20	646 80	
Cook, W. R.	do do do.	12 90	632 10	
Lawder, J.	do Deputy Collector, from 1st July to 31st December.	6 60	49 38	
Brennan, D. J.	do 2nd Class Exciseman, from 1st November to 30th June.	10 53	514 48	
Pringle, J.	do Deputy Collector, from 25th March to 30th June.		53 74	
Hurst, L. B.	do Messenger for the year.	6 32	493 68	
	Salaries.	756 47	37,154 56	
	Contingencies.		1,260 97	
				38,415 53

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amount paid.
	<i>Windsor.</i>	\$ cts.	\$ cts.	\$ cts.
Kenning, J. H.	Salary as Collector for the year.	43 96	2,156 04	
Gerald, C.	do Special Class Exciseman, 1st July to 30th September.	7 98	392 01	
Spereman, J. J.	do Special Class Exciseman, 1st October to 30th June.	23 99	1,176 01	
Raimon, P.	do Deputy Collector for the year.	30 00	1,470 00	
Crowe, W.	do Special Class Exciseman for the year.	28 04	1,371 96	
Dunlop, C.	do Deputy Collector for the year.	24 00	1,176 00	
Beasley, R.	do Accountant do.	28 03	1,371 97	
Brennan, J.	do do do.	21 00	1,029 00	
Allen, G. A.	do 1st Class Exciseman do.	19 54	957 96	
Jubenville, J. P.	do 2nd do do.	16 96	833 04	
Falconer, J.	do 3rd do do.	15 00	735 00	
Keogh, P. M.	do 3rd do do.	15 00	735 00	
Crotty, J.	do 3rd do do.	15 00	735 00	
Cahill, J. W.	do 3rd do do.	15 00	735 00	
Bradley, C.	do 2nd do do.	15 77	771 73	
Brennan, D. J.	do 2nd do from 1st July to 31st October.	5 24	257 25	
Thomas, R.	do 2nd do for the year.	15 77	771 73	
Marcon, F. E.	do 2nd do do.	15 00	735 00	
Kilroy, E. T.	do 3rd do do.	12 90	632 10	
McLean, H. F.	do 3rd do from 1st July to 31st December.	8 85	269 12	
Goodman, A. W.	do 1st do from 1st Nov. to 30th June.	13 32	653 36	
Scott, M. W.	do Exciseman from 16th April to 30th June.		41 65	
	Salaries.	390 35	19,005 93	
	Contingencies.		824 65	19,830 58
	<i>Joliette.</i>			
Leprohon, R. M.	Salary as Collector for the year.	19 96	980 04	
Marion, J. E. E.	do 3rd Class Exciseman for the year.	13 80	676 20	
Lavallée, V. P.	do Deputy Collector do.	3 72	296 28	
	Salaries.	37 48	1,952 52	
	Contingencies.		247 42	2,199 94
	<i>Montreal.</i>			
Lawlor, H.	Salary as Collector for the year.	37 80	1,852 20	
Macdonald, D.	do Deputy Collector for the year.	29 32	1,435 68	
Toupin, F. X. J. A.	do do do.	27 24	1,337 76	
Caven, W.	do Special Class Exciseman for the year.	25 96	1,274 04	
Lecours, H. F.	do Accountant for the year.	28 03	1,371 97	
Quinn, J. D.	do Special Class Exciseman for the year.	24 00	1,176 00	
Baby, J. C.	do do do from 1st July to 31st May.	22 00	1,078 00	
Fox, J. D.	do Assistant Accountant for the year.	24 01	1,175 99	
Hudon, A.	do Exciseman for the year.	19 96	980 04	
Beauchamp, J. P.	do 1st Class Exciseman for the year.	19 96	980 04	
Fox, T.	do 1st do do.	19 96	980 04	
Villeneuve, J.	do 1st do do.	19 96	980 04	
Forest, E. R.	do Cashier for the year.	22 03	1,077 97	
Hastie, W.	do Exciseman from 1st July to 31st Oct.	6 00	294 00	
Barker, C.	do 2nd Class Exciseman from 1st July to 31st May.	15 51	763 62	
Bulmer, W.	do 2nd Class Exciseman for the year.	16 96	833 04	
Malo, T.	do 2nd do do.	16 96	833 04	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts paid.
		\$ cts.	\$ cts.	\$ cts.
<i>Montreal—Concluded.</i>				
Scullion, W. J.	Salary as 1st Class Exciseman for the year	17 82	874 68	
Dumouchel, L.	do 2nd do do	16 96	833 04	
McClanagan, M.	do 2nd do do	16 96	798 76	
Courtney, J. J.	do 2nd do do	16 96	833 04	
Verner, F.	do 2nd do do	16 96	833 04	
Millier, E.	do 3rd do do	15 00	735 00	
Perry, G. L.	do 3rd do do	15 00	735 00	
Manning, J.	do 3rd do do	15 00	735 00	
Baby, Joseph	do 3rd do do	15 00	735 00	
Panneton, G. E.	do 3rd do do	15 00	735 00	
Pinsonnault, A.	do 3rd do do	15 00	735 00	
Laporte, G.	do 3rd do do	15 00	735 00	
Watkins, J. A.	do 3rd do do	15 00	735 00	
Costigan, J. J.	do 3rd do do	15 00	735 00	
Dixon, H. G. S.	do 2nd do do	15 77	771 73	
Fraser, P.	do 1st do from 1st July to 31st October	5 65	277 67	
Murray, D.	do 1st Class Exciseman for the year	16 97	833 03	
O'Brien, E. C.	do 2nd do do	15 77	771 73	
Boyle, P.	do 2nd do do	23 57	692 17	
	Insurance \$71.76 }			
Codd, H. J. S.	do 3rd Class Exciseman for the year	14 40	705 60	
Daveluy, J. P.	do 3rd do do	14 04	690 96	
O'Flaherty, E. J.	do 3rd do do	13 80	676 20	
Brabant, G. N.	do 3rd do do	13 80	676 20	
Lane, T. M.	do 3rd do do	13 80	676 20	
Bélair, A.	do 3rd do do	13 20	646 80	
Ryan, W.	do 3rd do do		660 00	
Mainville, C. P.	do 3rd do do	12 60	617 40	
Scullion, P. J.	do 3rd do do	12 30	445 20	
Renaud, A. H.	do Probationary Exciseman, from 7th Dec. to 30th June	8 44	275 08	
Reilly, J. S.	do 2nd Class Exciseman, from 8th May to 30th June	16 25	94 63	
Cullen, P.	do Messenger for the year	13 96	686 04	
	Insurance \$71.76			
	Salaries	820 64	39,407 67	
	Contingencies		4,782 17	
<i>Quebec.</i>				
La Rue, G.	Salary as Collector for the year	36 01	1,763 99	
Cahill, J. H.	do Deputy do	25 96	1,274 04	
Coleman, J. J.	do 1st Class Exciseman for the year	17 82	874 68	
Rouleau, J.	do 3rd do do	15 00	735 00	
Le Moine, J.	do 3rd do do	15 00	735 00	
Bourget, O.	do 3rd do do	15 00	735 00	
Lépine, L.	do 3rd do do	15 00	735 00	
Fahey, O.	do 3rd do do	15 00	735 00	
Sexton, J.	do 3rd do do	15 00	735 00	
Bourassa, J.	do 3rd do do	21 49	593 51	
	Salaries	191 28	8,016 22	
	Contingencies		1,890 54	
<i>Sherbrooke.</i>				
Simpson, A. F.	Salary as Collector for the year	26 40	1,293 60	
Chartier, E.	do Deputy do		799 92	
	Salaries	26 40	2,093 52	
	Contingencies		730 61	
				2,824 13
				44,189 84
				10,806 76

APPENDIX B.—No. 1.—DETAILS of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts paid.
	<i>Sorel.</i>	\$ cts.	\$ cts.	\$ cts.
Fortier, J. J. O....	Salary as Collector for the year.....	18 20	891 80	1,060 23
	Contingencies.....		158 43	
	<i>St. Hyacinthe.</i>			
Boivin, C. A.....	Salary as Collector for the year.....	20 00	980 00	1,065 50
	Contingencies.....		85 50	
	<i>St. John's.</i>			
Boucher, O. N. E....	Salary as Collector for the year.....	16 04	783 96	2,251 04
Gatien, F.....	do 3rd Class Exciseman for the year...	14 64	720 36	
Perkins, L. A.....	do Deputy Collector do.....	5 48	434 52	
	Salaries.....	36 16	1,938 84	
	Contingencies.....		312 20	
	<i>Terrebonne.</i>			
Desroches, D.....	Salary as Collector for the year.....	13 96	686 04	1,067 76
Fiset, A.....	do Deputy Collector for the year.....	2 48	197 52	
	Salaries.....	16 44	883 56	
	Contingencies.....		184 20	
	<i>Three Rivers.</i>			
Hébert, C. D.....	Salary as Collector for the year.....	23 99	1,176 01	2,335 64
Duplessis, C. Z.....	do 3rd Class Exciseman for the year...	15 00	735 00	
Bernier, C. C.....	do Deputy Collector from 12th July to 30th June.....	5 73	188 27	
	Salaries.....	44 72	2,099 28	
	Contingencies.....		236 36	
	<i>Chatham.</i>			
Lawlor, R. A.....	Salary as Collector for the year.....	24 00	1,176 00	1,212 72
	Contingencies.....		36 72	
	<i>St. John.</i>			
Atherton, R.....	Salary as Collector for the year.....	31 96	1,568 04	8,761 97
Clark, J. A.....	do Deputy Collector for the year.....	24 00	1,176 00	
Belyea, T. H.....	do Accountant for the year.....	19 96	980 04	
McCloskey, J. R.....	do 1st Class Exciseman for the year.....	17 82	874 68	
Ferguson, J. C.....	do 2nd do do.....	15 00	735 00	
Fitzpatrick, W. J.....	do 1st do do.....	16 97	833 03	
Smyth, B. B.....	do 3rd do do.....	15 00	735 00	
	do 3rd Class Exciseman, 1st July to 4th Oct.....			
Geldart, O. A.....	do 2nd Class Exciseman, 5th Oct. to 30th June.....	14 37	704 33	
Hill, A. M.....	do Deputy Collector for the year.....	10 04	489 96	
Dibblee, W.....	do do do.....	3 72	296 28	
	Salaries.....	168 84	8,392 36	
	Contingencies.....		369 61	

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amounts paid.
	<i>Cape Breton.</i>	\$ cts.	\$ cts.	\$ cts.
McDonald, M. A.	Salary as Collector for the year.....	15 00	735 00	
	Contingencies.....		195 10	
	<i>Halifax.</i>			930 10
Grant, H. H.	Salary as Collector for the year.....	35 23	1,724 77	
Standish, J. G.	do Special Class Exciseman for the year.....	28 04	1,371 96	
King, R. M.	do Deputy Collector for the year.....	25 20	1,183 88	
James, T. C.	do Accountant do.....	19 96	980 04	
Carroll, D.	do 1st Class Exciseman do.....	19 96	980 04	
Wainwright, F. G.	do 2nd do do.....	16 96	833 04	
Blethen, C. W.	do 1st do do.....	17 69	868 56	
Tompkins, P.	do 3rd do do.....	15 00	735 00	
Hagarty, P.	do 3rd do do.....	15 00	735 00	
Munro, H. D.	do 3rd do from 1st July to 31st Jan.....	8 75	428 75	
Hubley, H. H.	do 3rd Class Exciseman for the year.....	13 20	646 80	
Gorman, A.	do Messenger.....	6 32	493 68	
	Salaries.....	221 31	10,981 52	
	Contingencies.....		504 80	
	<i>Pictou.</i>			11,486 32
Dustan, W. M.	Salary as Collector from 1st July to 31st Oct.	6 64	326 68	
Fraser, P.	do Collector from 1st Nov. to 30th June.....	11 35	555 33	
	Salaries.....	17 99	882 01	
	Contingencies.....		213 94	
	<i>Yarmouth.</i>			1,095 95
Dustan, W. M.	Salary as Collector from 1st Nov. to 30th June.....	13 32	653 36	
Munro, H. D.	do 3rd Class Exciseman from 1st Feb. to 30th June.....	6 25	306 25	
	Salaries.....	19 57	959 61	
	Contingencies.....		254 16	
	<i>Charlottetown.</i>			1,213 77
Nash, S. C.	Salary as Collector for the year.....	24 00	1,176 00	
Moore, Theo.	do Deputy Collector for the year.....	19 96	980 04	
	Salaries.....	43 96	2,156 04	
	Contingencies.....		96 19	
	<i>Winnipeg.</i>			2,252 23
Costigan, H. A.	Salary as Collector for the year.....	43 96	2,156 04	
Christie, W. J.	do Deputy Collector for the year.....	30 00	1,470 00	
Gosnell, T. S.	do Accountant from 1st July to 31st Oct.	9 32	457 32	
Hawkins, W. L.	do do for the year.....	24 00	1,176 00	
Dowling, T.	do Deputy Collector from 1st July to 31st Jan.....	11 62	501 80	
Thomas, P.	do Deputy Collector for the year.....	18 00	882 00	
Davis, J.	do 1st Class Exciseman for the year.....	17 05	773 17	
Girdlestone, R.J.M.	do Deputy Collector for the year.....	19 96	980 04	
Code, A.	do 1st Class Exciseman, 1st July to 31st Oct.....	18 92	931 04	
Saucier, X.	do Accountant, 1st Nov. to 30th June.....			
	do 2nd Class Exciseman for the year.....	16 96	833 04	

APPENDIX B.—No. 1—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total Amount paid.
	<i>Winnipeg—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.
LaRivière, A. C....	Salary as 3rd Class Exciseman for the year....	21 49	593 51	
Colclough, J. W....	do Deputy Collector do	6 32	493 68	
Wardell, R. S. R. {	do Prob. Exciseman 1st July to 30th Nov.			
	do 3rd Class Exciseman 1st Dec. to 30th June.....	17 87	540 41	
Osborne, A. D.	do Deputy Collector from 22nd July to 30th Nov.....		72 01	
	Salaries.....	255 47	11,860 06	
	Contingencies.....		3,357 47	15,217 53
	<i>Calgary.</i>			
Gosnell, T. S.	Salary as Collector from 1st Nov. to 30th June	18 72	914 64	
Dowling, T.	do Deputy Collector from 1st Feb. to 30th June.....	8 34	408 35	
Osborne, A. D.	do Deputy Collector from 1st Dec. to 30th June.....		116 62	
	Salaries.....	27 06	1,439 61	
	Contingencies.		1,090 87	2,530 48
	<i>Vancouver.</i>			
Miller, J. E.	Salary as Collector for the year	30 00	1,470 00	
Harvey, E. A.	do Deputy Collector for the year.....	18 01	881 99	
Wolfenden, W.	do do do	13 96	686 04	
Blundell, R.	do do do	12 00	588 00	
Parkinson, E. B.	do 3rd Class Exciseman for the year.....	21 00	579 00	
Monteith, J. A.	do Deputy Collector do	3 73	296 27	
Bishop, A.	do do do	7 48	242 52	
Parson, G. F.	do do from 1st to 30th June.....		16 66	
	Salaries.....	106 18	4,760 48	
	Contingencies.....		1,706 51	6,466 99
	<i>Victoria.</i>			
Jones, R.	Salary as Collector for the year	30 00	1,470 00	
Williams, G.	do Deputy Collector from 1st July to 31st July.....	2 00	98 00	
Henwood, G.	do Exciseman for the year.....	18 36	902 27	
Leighton, W. K.	do Deputy Collector for the year.....	6 00	294 00	
O'Sullivan, D.	do do from 1st Aug. to 30th June.....	22 44	619 19	
	Salaries.....	78 80	3,383 46	
	Contingencies.		1,448 73	4,832 19
	<i>DISTRICT INSPECTORS.</i>			
	<i>Ontario.</i>			
Hamilton, W. L.	Salary for the year	50 00	2,450 00	
	Contingencies.....		773 17	3,223 17
Morrow, John.....	Salary for the year.....	50 00	2,450 00	
	Contingencies.....		343 35	2,793 35
Gow, James..	Salary for the year.....	50 00	2,450 00	
	Contingencies.....		538 89	2,988 89

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total amounts paid.
	DISTRICT INSPECTORS— <i>Con.</i>	\$ cts.	\$ cts.	\$ cts.
	<i>Quebec.</i>			
Vincent, J. L.	Salary for the year	46 00	2,254 00	2,430 95
	Contingencies		176 95	
LeMoine, J. M.	Salary for the year		2,400 00	2,699 89
	Contingencies		299 89	
	<i>New Brunswick.</i>			
Burke, T.	Salary for the year	40 00	1,960 00	2,300 64
	Contingencies		340 64	
	<i>Nova Scotia and Prince Edward Island.</i>			
Borradaille, R.	Salary for the year	50 00	2,450 00	3,320 83
	Contingencies		870 83	
	<i>Manitoba.</i>			
Barrett, J. K.	Salary for the year	50 00	2,450 00	4,272 94
	Contingencies		1,822 94	
	<i>British Columbia.</i>			
Gill, W.	Salary for the year	50 00	2,450 00	3,195 10
	Contingencies		745 10	
	<i>Inspector of Distilleries.</i>			
Davis, John.	Salary for the year	56 00	2,744 00	3,577 03
	Contingencies		833 03	
	<i>Chief Inspector.</i>			
Godson, H.	Salary for the year	56 00	2,744 00	2,941 88
	Contingencies		197 88	
	<i>Inspector of Bonded Factories.</i>			
Morrow, J.	Contingencies for the year			196 20
	<i>Inspector of Tobacco Factories.</i>			
Gerald, W. J.	Contingencies for the year			197 58

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Services.	Amounts paid.	Total Amounts paid.
<i>General Excise Contingencies.</i>		\$ cts.	\$ cts.
Halliday, W. A.	Services as extra clerk from 1st January to 30th June, 1894, at \$1.50 per day	271 50	
Hughes, P. A.	Services as extra clerk from 30th June, 1894, to 28th February, 1895, 244 days at \$2	488 00	
Hagerty, Miss B.	Services as extra clerk from 1st July to 15th September, 1894, and from 12th March to 11th May, 1895, at \$400 per annum	149 97	
Mayon, D. J.	Services as stenographer and typewriter from 31st July to 13th August, 17th to 19th October, 12th to 30th November, 1894, and 7th to 28th February, 1895, 57 days at \$1.50 per day	85 00	
Mann, Miss Julia ..	Services as extra clerk from 28th July to 27th September, 1894, 2 months, at \$400 per annum	66 66	
O'Sullivan, Miss M. A	Services as extra clerk from 23rd October to 25th December, 1894, less 6th and 7th December, 2 months at \$400 per annum	66 66	
Smith, Miss E.	Services as extra clerk from 1st January, 1895, 12 days, at \$1.50 per day	18 00	
Sixsmith, Miss B.	Services as extra clerk from 22nd December, 1894, to 21st February, 1895, 2 months at \$400 per annum	66 66	
Shuter, J. M.	Services as extra clerk from 12th to 16th January, and 25th March to 31st May, 1895, 73 days at \$2 per day	146 00	
Westman, Thomas ..	Travelling expenses from Toronto to Ottawa and return, including board allowance at Ottawa from 29th June to 19th October, 1894	170 47	
B. A. B. Note Co. .	To pay for stamps and labels supplied	17,892 59	
Pritchard & Andrews	Rubber stamps, stencils, daters, rollers, &c.	316 40	
Registrar Exchequer Court	Fees for seven writs of assistance and for two certified copies of proceedings in <i>re Gooderham & Worts vs. Queen</i>	22 70	
Harris & Campbell ..	Repairing curtains with brass rods	8 60	
Bailey, George	Work and materials supplied to Department	93 13	
Howe, William	Repairing, &c., of locks	36 00	
Burrow, Stewart & Milne	To pay for twelve tobacco inspection scales, design and pattern	158 00	
The Miller Lock Co ..	Two master keys	0 40	
O'Connor, D., jun. .	Lumber and burette stands	37 80	
Lawlor, H.	Costs in seizure No. 781, P. Larose	2 80	
Birkett, Thomas	Hardware, &c.	24 52	
Eimer & Amend	Oil and Tagliabul's open testers, vinegar testing apparatus	105 06	
Gooderham & Worts ..	Spirits and express charges on tanks	23 22	
Dominion Express Co ..	Freight on two boxes from Toronto	5 75	
Bowes, Wm.	Commission on collections for the year 1893-94	7 27	
Potvin, Napoleon ..	Petty expenses, freight, cartage, &c.	73 79	
Total, General Contingencies			20,336 97

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Services.	Amounts paid.	Total Amounts paid.
		\$ cts.	\$ cts.
<i>Law Costs.</i>			
Hall, Hon. John S.	Professional services in re Regina vs. Heneault.....	36 88	
do	do Regina vs. Larose.....	10 00	
do	do Regina vs. Malo.....	10 00	
do	do Regina vs. Malo (Seiz. No. 65).....	10 00	
do	do Regina vs. Beaudoin.....	15 00	
do	Law costs in re Regina vs. des-Biens.....	10 00	
do	do Regina vs. Larivière.....	20 00	
do	do Regina vs. Audet.....	95 23	
do	Legal costs in re Regina vs. Hamelin.....	10 00	
do	do Regina vs. Morin.....	10 00	
do	do Regina vs. Forget.....	20 00	
do	do Regina vs. Leblanc.....	10 00	
do	do Regina vs. Dion.....	10 00	
Ernest & Piquette.	Defendant's costs in re Regina vs. Piquette.....		267 11
O'Connor & Hogg.	Professional services in re British American Bank Note Co. vs. Regina.....		35 95
Brown, H. B.....	do Regina vs. Paradis et fils.....		29 90
Aikens, Culver & McCleneghan.....	do Regina vs. Irwin.....		10 35
Perkins, Wm.....	Services as stenographer in re Regina vs. Irwin; fare to Portage la Prairie and return.....		25 00
Bender, A. J.....	Legal expenses in re Regina vs. Jean.....	118 98	9 55
do	do Regina vs. Lafamme.....	80 40	
do	do Regina vs. Duchesneau.....	127 43	
do	do Regina vs. Bernier.....	5 00	
do	Law costs in re Regina vs. Rousseau.....	145 80	
Thibault, Chas.....	Legal expenses in re Regina vs. Beaudry.....	10 00	477 61
do	do Regina vs. Conley.....	40 55	
Lussier & Gendron.	Professional services in re Regina vs. Hêtu.....		50 55
Pouliot & Pouliot.....	Defendant's costs in re Regina vs. Rioux.....		45 40
Cochrane & Billings	Professional services in re Regina vs. Thibodeau & Baker.....		53 95
McLennan, D.....	do Regina vs. Beaton, J. Campbell, Alex. Campbell and John McIsaac.....		50 00
Corbeil, Louis.....	Witness fees in re Regina vs. Desjardins.....		337 35
Belyea, J. A.....	Law costs in re Regina vs. Alexander.....		5 80
Gregory, Ernest.....	Legal costs in re Regina vs. McInnis.....		5 18
Borden, Ritchie & Co.....	Legal expenses in re Regina vs. McIsaac.....	19 62	20 00
do	Law costs in connection with prosecution of Chas. Inglis, Chas. Farrell and Samuel Downie.....	160 30	
do	Professional services in re bond C. B. McDougall and sureties for licensed warehouse.....	22 00	
Desnoyers, Judge			201 92
M. M. A.....	Expenses in re Regina vs. Labelle.....	72 20	
do	do Regina vs. Savard.....	20 40	
Borradaile, R.....	To pay R. L. McLean, Antigonish constable fees.....	8 60	92 60
do	do D. McDonald and T. H. McPhie, J.P.'s.....	4 00	
Pelly, Justinian.....	Professional services in re Regina vs. Bruce.....		12 60
Racicot, E.....	do Regina vs. Gilman.....		24 05
Nantel, W. B.....	do Regina vs. Savard.....		42 35
Angers, C. P.....	do Regina vs. Readman.....		28 45
Choquette, F. A.....	Costs of defendant's counsel in re Regina vs. Cyprien Jean, P. Duchesneau and W. Rousseau.....		22 20
	Less—Amount refunded by P. D. Taché, overcharge in re Regina vs. Rioux \$4 96		544 70
	Amount refunded by A. F. Simpson 7 40		
			2,390 57
			12 36
	Total Law Costs.....		2,378 21

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Places of Residence.	Services.	Amounts paid.	Totals
		<i>Commission to Customs Officers.</i>	\$ cts.	\$ cts.
Ormiston, John....	Gananoque, Ont..	From 1st July, 1893, to 30th June, 1894	200 00	
Williamson, A. M.	Kincardine, Ont.	do do	96 13	
Cameron, A. McK.	Meaford, Ont.....	do do	150 00	
McGuire, F. J.	Trenton, Ont.....	do do	150 00	
Stanley, T. D.	St. Mary's, Ont....	do do	200 00	
Hogg, W. A.	Collingwood, Ont..	do do	250 00	
Rayburn, R.	Deseronto, Ont....	do do	150 00	
Elliott, George M.	Napanee, Ont.....	do do	250 00	
Beauchesne, P. C.	Paspebiac, Que...	do do	200 00	
Kavanagh, J. J.	Gaspe, Que.....	do do	23 60	
Joncas, P. L.	Magdalen I's., Que	do do	8 25	
Gauvin, N.	Rivière du Loup, Q	do do	150 00	
Dania, A. D.	Valleyfield, Que..	do do	250 00	
Wallace, G. H.	Sussex, N. B.....	do do	94 45	
Robidoux, Ferd.	Shediac, N. B.....	do do	27 19	
Milner, W. C.	Sackville, N. B....	do do	150 00	
Binney, J. W.	Moncton, N. B....	do do	250 00	
Street, A. F.	Fredericton, N. B.	do do	250 00	
Bedell, George A.	Andover, N. B....	do do	44 68	
Clark, Alex. J.	Campobello, N. B.	do do	150 00	
Park, W. A.	Newcastle, N. B.	do do	200 00	
Leahy, David	Bathurst, N. B....	30th Nov., 1893 do	62 58	
O'Brien, Wm. J.	do	1st July, 1893, to 6th Nov., 1893	59 14	
McDonald, J. Fred	New Glasgow, N.S.	do 30th June, 1894	41 00	
Boyd, A.	Antigonish, N.S..	do do	200 00	
Jones, Norman B.	Weymouth, N.S..	do do	150 00	
Ratchford, C. E.	Amherst, N.S....	do do	200 00	
Blair, H. C.	Truro, N.S.....	do do	250 00	
Hamilton, A. G.	North Sydney, N.S.	do do	150 00	
Champness, Fred.	Lethbridge, Man..	do do	150 00	
Stedman, Thos. H.	Macleod, Man.....	do do	27 53	
Tennant, J. F.	Gretna, Man.....	do do	138 38	
Jameson, S. B.	Regina, Man.....	do do	150 00	
Scarth, Wm. F.	Virden, Man.....	do do	200 00	
Gilhuly, R. H.	West Selkirk, Man	do do	91 44	
Ross, H. E.	Prince Albert, Man	do do	54 75	
Hesson, T. H.	Brandon, Man.....	29th Oct. to 15th Nov., 1894	25 00	
Jones, E. H.	Kamloops, B.C....	1st July, 1893, to 30th June, 1894	200 00	
		Total Commission to Customs Officers.....		5,394 13
		<i>Commission on Tobacco Stamps.</i>		
Archambault, Delle G.	St. Alexis, Que...	Allowance of 5 p. c. on sale of stamps	63 45	
Gauthier, P.	St. Eustache, Que.	do do	26 06	
Ferland, Ed.	St. Alexis, Que...	do do	2 00	
Martineau, S.	Lavaltrie, Que....	do do	0 75	
		Total Commission on sale of Canada Twist Stamps.....		92 26

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—Continued.

To whom paid.	Services.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
<i>Duty-Pay.</i>			
Dudley, W. H.	From 1st July, 1894, to 30th June, 1895.	125 00	
Gerald, C.	do do	200 00	
Dawson, W.	do do	150 00	
McDonald, J. A.	do do	100 00	
O'Leary, T. J.	do do	100 00	
Flynn, D.	do do	100 00	
Howard, W. S.	do do	100 00	
Jamieson, R. C.	do do	100 00	
Goodman, A. W.	do do	100 00	
Brennan, D. J.	do do	100 00	
Spereiman, J. J.	do do	175 00	
Crowe, W.	do do	150 00	
Brennan, J.	do do	100 00	
Marcon, F. E.	do do	100 00	
Thomas, R.	do do	100 00	
Keogh, P. M.	do do	100 00	
Kilroy, E. T.	do do	100 00	
Cahill, J. W.	do do	100 00	
McLean, H. F. H.	do to 30th November, 1894.	41 66	
Falconer, J.	do to 30th June, 1895.	100 00	
Allen, G. A.	do do	100 00	
Crotty, J.	do do	100 00	
Gerald, W. H.	do do	150 00	
Gow, J. E.	do do	150 00	
Keeler, G. S.	do do	100 00	
Johnston, G. E.	do do	100 00	
Bouteiller, Geo. A.	do do	100 00	
Howie, A.	do do	150 00	
Bish, P.	do do	100 00	
Woodward, G. W.	do do	100 00	
McCoy, W.	do do	150 00	
Conway, B. J.	do do	100 00	
Baby, W. A. D.	do do	150 00	
Weir, J.	do do	100 00	
Standish, J. G.	do do	100 00	
Tompkins, P.	do do	150 00	
Hagarty, P.	do to 31st Dec., 1894.	50 00	
Mason, F.	do to 30th June, 1895.	100 00	
Sexton, J.	do do	100 00	
Caven, W.	do do	200 00	
Miller, E.	do do	140 00	
Beauchamp, J. P.	do do	100 00	
Scullion, J. W.	do do	100 00	
Coleman, J. J.	do do	150 00	
Lépine, L.	do do	75 00	
Cameron, D. M.	do do	200 00	
Iler, B.	do do	200 00	
Murray, D.	do do	100 00	
Malo, T.	do do	100 00	
Bayard, G. A.	do do	100 00	
Foster, H.	do do	100 00	
Bell, J. E.	From 1st Jan., 1895, to 30th June, 1895.	33 33	
Murray, A. E.	do do	50 00	
Total Duty-pay.....			6,039 99
Grand Total.....			370,521 11
ADD—Printing		3,760 75	
Stationery		1,011 65	
Lithographing		1,822 82	
			6,595 22

APPENDIX B.—No. 1.—Details of Excise Expenditure, 1894-95—*Concluded.*

Services.	Superannua- tion Fees.	Amounts paid.	Totals.
	\$ cts.	\$ cts.	\$ cts.
Preventive Service—			
Salaries	68 17	3,531 83	
Contingencies.		5,818 08	
			9,349 91
Authorized disbursements (less superannuation).....			386,466 24
ADD—Balances due to Collectors, 1st July, 1894.....		49 06	
do by do 30th June, 1895		343 98	
			393 06
LESS—Balances due by Collectors, 1st July, 1894.....		393 98	386,859 30
do to do 30th June, 1895.		49 06	
			443 06
Actual disbursements agreeing with Statement No. 4, page 10.			386,416 24

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B—Continued.
No. 2.—DETAILS of Fees paid to Cullers for the Fiscal Year ended 30th June, 1895.

Offices.	Department.	Names of Cullers.	Amounts paid.	Totals.	Grand Totals.
QUEBEC.	Square timber.	Dorval, George.	\$ cts.	\$ cts.	\$ cts.
		Kelly, Edward.	700 00		
		Frederick, Antoine.	700 00		
		McKendry, Daniel.	700 00		
		O'Brien, Martin.	700 00		
		Bergeron, Joseph.	700 00		
		McPeak, Wm.	700 00		
		Kelly, M.	700 00		
		Ferland, Pierre.		5,600 00	
		Total, Quebec.		700 00	6,300 00
MONTREAL, LACHINE AND SOREL.	Staves.	Barsalo, Edward			306 37
	General culler.	Total Fees paid to Cullers.			6,606 37

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B—Continued.
No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1895.

Offices.	Names.	Nature of Service.	Deductions for Super- annuation.	Amounts paid.	Totals.	Grand Totals.
Quebec.		<i>Salaries.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Patton, James	Superior of Cullers for the year	36 00	1,764 00		
	Gowen, Edmund	Cashier and Accountant for the year	19 96	980 04		
	Powor, Richard	Chief Specification Clerk do	16 04	783 96		
	Whelan, W. F.	Specification Clerk for the year do	15 00	735 00		
	DeMartigny, C. F. L.	do do	15 00	735 00		
	Gallagher, F.	do do	15 00	735 00		
	Belle-Rives, George	do do	6 32	493 68		
	Harney, Thomas	Messenger	4 96	395 04		
		Total, Quebec Salaries.	128 28		6,621 72	
		<i>Contingencies.</i>				
	Foley, Mary	Charwoman		96 00		
	Duggan, James	Night watchman		35 00		
	Gowen, E.	Cartage, telegrams, postage, washing towels, coal oil, &c		35 04		
	Quebec Post Office	Rent for Drawer 1083		6 00		
	Bell Telephone Company	Rent of Telephone		40 00		
	Fitzgerald, J., & Co.	Hoisting wood, and cleaning snow off roof		22 75		
	Guérard, L.	Furniture		22 85		
	Steamer "Quebec"	Freight on furniture from Three Rivers		12 00		
	Gouin, G. A.	Packing furniture at Three Rivers, and inventory		5 00		
	Rancour, Noël	Ice		15 00		
	Holmes, Margaret	Cleaning office and double windows		44 00		
	Kelly, John	Joiner's work		18 26		
	Mulroney, W. J. & G.	Ink, &c		4 95		
	Turgeon, P. L.	Soup, brooms, &c		9 15		
	Kane, J. R.	Tinware		3 80		
	Maguire, James	Plumbing		7 65		
	Arnold, T.	Cleaning snow for 1894-95		25 00		
	Patton, James	Travelling expenses		88 24		
	Dawson & Co	Cullers' Manuals		1 60		
	Behan Bros	Cotton and burlaps for cleaning office		3 38		
	Hearn, J. G.	Rent		740 00		
	Quebec Corporation	Assessment and taxes for 1894-95		505 47		
		Total, Quebec Contingencies			3,741 94	

<i>Cullers' Expenses.</i>					
Expenses					
Dorval, George	.....	23 45			
Kelly, E.	.....	140 69			
Frederick, A.	.....	66 74			
McKendry, D.	.....	37 93			
O'Brien, M.	.....	192 01			
Bergeron, Jos.	.....	69 79			
Kelly, M.	.....	37 47			
McPeak, Wm.	.....	121 56			
Total, Cullers' Expenses	.....		679 64		9,042 60
Total, Quebec Expenditure	.....			
<i>Paid to Retired Cullers.</i>					
Superannuation.					
Jobin, Jacques	.....	200 00			
Morrisette, J.	.....	200 00			
Demers, L.	.....	200 00			
Keore, J. F.	.....	16 68			
Dorval, P.	.....	200 00			
Walsh, Wm.	.....	200 00			
Hamel, A. F.	.....	150 00			
Villeneuve, J.	.....	200 00			
Bédard, J.	.....	200 00			
McNaughton, J.	.....	200 00			
Beaupré, Noël	.....	200 00			
Frenette, Jos.	.....	200 00			
Malone, J. C.	.....	200 00			
Brousseau, J. B.	.....	200 00			
Duggan, E.	.....	200 00			
Noël, Elie.	.....	200 00			
Gilchen, Thomas	.....	200 00			
McInenly, T.	.....	200 00			
Lafamme, Joseph	.....	200 00			
Paty, Thomas	.....	200 00			
Cauchy, Chas.	.....	200 00			
Lynch, John	.....	200 00			
Vachon, J. B.	.....	200 00			
Murphy, T.	.....	200 00			
Demers, F. X.	.....	200 00			
Munro, William	.....	200 00			
Malone, Thos.	.....	200 00			
McCormick, John	.....	233 33			
Duggan, Wm.	.....	233 33			
Morency, Denis	.....	233 33			
Total paid to Retired Cullers	.....				5,866 67

APPENDIX B—Continued.

No. 3.—DETAILS of Cullers' Expenditure, for the Fiscal Year ended 30th June, 1895—Concluded.

Offices.	Names.	Nature of Services.	Deductions for Super- annuation.	Amounts paid.	Totals.	Grand Totals.
MONTREAL, MACHINE AND SOREL.	Daveluy, George.	<i>Salaries.</i> Deputy Supervisor of Cullers for the year.	\$ cts. 18 00	\$ cts. 882 00	\$ cts. 882 00	\$ cts.
		Total Salaries.				
		<i>Contingencies.</i>				
	Roy, Adolphe.	Rent of office for 9 months.		74 97		
	do do	Cleaning of office for 9 months.		86 00		
	Ducelles, M. J. A.	Rent of office and cleaning for 3 months.		33 99		
	Barsado, Paul.	Specification Clerk.		68 55		
	Lovell, John.	Directory.		3 00		
	Granger & Frères.	Ink and mucilage.		3 25		
	Montreal post-office.	Post-office drawer for the year.		4 00		
THREE RIVERS.	do do	Water taxes for the year.		10 00		
	Daveluy, George.	Travelling expenses.		29 00		
	Stamps and telegrams.	Stamps and telegrams for the year.		6 75		
		Total Contingencies.			289 51	
		Total Montreal, Machine and Sorel.				1,151 51
	Malone, T. Groun, W. J.	<i>Salaries.</i> Deputy Supervisor of Cullers for July and August.	0 62	40 88		
		Specification Clerk for July and August.	1 04	82 28		
					131 66	
	Malone, T.	<i>Contingencies.</i> Travelling expenses.	1 66			
					28 75	
		Total, Three Rivers.				158 41
	Cook, W., & A. H., Quebec.	<i>General Cullers' Contingencies.</i> Professional services in connection with collection of outstanding Cullers' Fees.		7 00 00		

Valin, J. E.	Travelling expenses to Montreal and Quebec ...	250 00 32 50	282 50
	Grand Total		23,108 06
	ADD—Printing	19 11	
	Stationery	21 62	
	Lithographing	2 48	
			43 16
	Authorized disbursements (Less—Superannuation) ...		23,151 22
	ADD—Balance due by Supervisor, June 30th, 1895.		75 00
	Less—Balance due by Supervisor, July 1st, 1894.		23,226 22
	Actual disbursements, agreeing with Statement No. 8, page 15.		75 00
			23,151 22

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures for the Year ended 30th June, 1895.

Divisions.	To whom paid.	Service.	Amounts paid.	Total.
		<i>Ontario.</i>	\$ cts.	\$ cts.
Hamilton	Irwin, Robert	For his portion of seizure No. 32		25 00
	O'Brien, J. F.	do do 33		48 80
Kingston	McCoy, William	do do 53		1 07
Ottawa	Battle, M., Collector	To pay informer penalty in seizure No. 122	5 00	
		do do 125	12 50	
		do do 126	5 00	
		do do 127	5 00	
		do do 128	5 00	
		do do 129	5 00	
		do do 131	5 00	
Prescott	Boyd, S. J.	For his portion of seizure No. 27		42 50
St. Catharines ..	Flynn, J. P.	do do 14		25 00
Toronto	Taylor, G. W.	do do 311		25 00
	Reddan, C. J.	do do 311		30 56
	Walsh, D. J.	do do 312	1 25	
		do do 313	3 88	
		do do 314	6 10	
	Blair, J. B.	do do 312	1 25	11 23
		do do 313	3 87	
		<i>Quebec.</i>		5 12
Joliette	Leprohon, R. M.	To pay informer penalty in seizure No. 124		
Montreal	Lawlor, H.	do do 778	50 00	25 00
		do do 780	7 63	
		do do 781	25 00	
		do do 782	25 00	
		do do 783	5 00	
		do do 788	2 50	
		do do 792	5 00	
		do do 795	52 50	
		do do 796	52 50	
		do do 797	25 00	
		do do 798	57 50	
		do do 799	2 50	
		do do 800	25 00	
		do do 803	5 00	
		do do 804	25 00	
		do do 812	5 00	
		do do 814	5 00	
		do do 815	5 00	
	Curless, C.	For his portion of seizure No. 679	24 50	380 13
		do do 741	11 52	
		do do 778	48 65	
		do do 779	6 93	
	Watkins, J. A.	do do 772	25 84	91 60
		do do 774	14 14	
		do do 779	6 94	
		do do 782	12 85	
		do do 785	7 40	
		do do 788	1 25	
	Desaulniers, A.	do do 772		68 42
	Desaulniers, J. A. E.	do do 780		25 85
	Fraser, P.	do do 774		7 62
				14 14

APPENDIX B—Continued.

No. 4.—Distribution of Seizures, 1894-95—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		Quebec—Continued.	\$ cts.	\$ cts.
Montreal	Warren, George S.	For his portion of seizure No. 777....	11 50	24 35
		do do 782....	12 85	
	Brabant, G. N.	do do 781....	35 25	39 13
		do do 783....	2 63	
		do do 788....	1 25	
	Verner, F.	do do 786....	99 50
	Compte, L. A. J.	do do 783....	2 64
	Danis, A. D.	do do 787....	22 50
	Saunders, Wm.	do do 787....	22 50
Quebec	LaRue, G.	To pay informer penalty in seizure No. 306	25 00	80 00
		do do 348	5 00	
		do do 357	50 00	
	Curless, Charles	For his portion of seizure from F. Vermette	25 00	210 00
		do do J. B. Marcotte	50 00	
		do do O. St. Charles	50 00	
		do do do	60 00	
		do do No. 306....	25 00	
	Dupuis, J.	do do X. Emond...	50 00	104 64
		do do N. Coulombe.	50 00	
		do do No. 348....	4 64	
	Hamond, Eugène.....	do do 335....	41 14
	Bourget, O.	do do 351....	30 56	62 25
		do do 352....	31 69	
	Bourassa, J.	do do 351....	30 56	62 24
		do do 352....	31 68	
St. Hyacinthe.	Boivin, C. A.	To pay informer penalty in seizure No. 47	5 50	30 50
		do do 48	25 00	
St. John's	Barry, A.	For his portion of seizure No. 58....	2 95	3 75
		do do 61....	0 28	
		do do 68....	0 52	
	McGowan, Wm.	do do 63....	0 28	5 99
		do do 67....	2 75	
		do do 72....	2 96	
	Walsh, D. J.	do do 72....	2 96	52 05
		do do 73....	49 09	
	Paquette, J. F.	do do 77....	12 00
Sherbrooke	Simpson, A. F.	To pay informer penalty in seizure No. 77	25 00	80 00
		do do 79	30 00	
		do do 97	25 00	
	Putney, A.	For his portion of seizure No. 66....	0 97	28 04
		do do 68....	0 14	
		do do 85....	2 48	
		do do 87....	0 28	
		do do 96....	11 88	
		do do 97....	12 29	

APPENDIX B—Continued.
No. 4.—Distribution of Seizures, 1894-95—Concluded.

Divisions.	To whom paid.	Service.	Amounts paid.	Total.
		Quebec—Continued.	\$ cts.	\$ cts.
Sherbrooke	Ross, A	For his portion of seizure No. 74	1 52	
		do do 88	1 10	
		do do 92	0 38	
	Paquette, J. F. McGowan, Wm.	do do 95	95	3 00
		do do 79	79	12 21
		do do 81	81	
		do do 83	83	
	do do 84	84		
Sorel	Fortier, J. J. O.	To pay informer penalty in seizure No. 60	55 00	
		do do 62	25 00	
		do do 64	25 00	
Terrebonne	Fiset, A	For his portion of seizure No. 37	1 00	105 00
		do do 38	25 00	
	Desroches, D.	To pay informer penalty in seizure No. 41		26 00
Three Rivers	Hébert, C. D.	For his portion of seizure No. 46		25 00
				7 80
New Brunswick.				
St. John, N.B.	Atherton, R.	To pay informer penalty in seizure No. 53		5 00
		Curless, Charles.	For his portion of seizure No. 53	5 00
Nova Scotia.				
Halifax	Grant, H. H.	To pay informer penalty in seizure No. 143		5 00
British Columbia.				
Vancouver	Parkinson, E. B.	For his portion of seizure No. 1	165 66	
		do do 2	166 67	
	Wolfenden, Wm.	do do 3		332 33
		do do 4	5 00	74 04
	Miller, J. E.	To pay informer penalty in seizure No. 3	74 03	
		do do 4	5 00	
		do do 6	50 00	
			134 03	
			2,578 36	
RECAPITULATION.				
Ontario			\$ 244 91	
Quebec			1,778 05	
New Brunswick			10 00	
Nova Scotia			5 00	
British Columbia			540 40	
			\$2,578 36	
			E. MIALl,	
			Commissioner.	
INLAND REVENUE DEPARTMENT, OTTAWA, 14th August, 1895.				

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, for the Fiscal Year ended 30th June, 1895.

To whom paid.	Services.	Amounts paid.	Totals.
	<i>Minor Revenues.</i>	\$ cts.	\$ cts.
O'Connor & Hogg.....	Commission on \$125 rent collected from N. Tétreau, Hull, for Department of Public Works under Hydraulic lease dated 1st March, 1886.....	12 50	
do	Commission on collection from E. G. Laverdure under lease of the Hull Ferry	21 93	
	Total		34 43
	<i>Inspection of Staples.</i>		
Wells, Edgar A., Secretary Board of Trade, Toronto	Expenses of Board meetings to determine the standards of grain.	635 49	
Bell, C.N., Sec'y. Board of Trade, Winnipeg ..	Expenses of Board meetings to determine the standards of grain.	1,148 28	
Hadrill, G., Sec'y. Board of Trade, Montreal..	Expenses of Board meetings to determine the standards of grain.	516 04	
Stratton, W. C.	Sealing small packages of grain standards in 1893-94.	0 55	
Vincent, J. L.	Express charges on samples of grain	52 75	
		2,353 11	
	Less—Sale of old flour samples.....	9 15	
	Total		2,343 96
		Deductions for Superannuation.	
	<i>Adulteration of Food.</i>		
Macfarlane, Thos.....	Salary as Chief Analyst for the year.....	43 96	2,156 04
McGill, A.	do Assistant Analyst for the year.....	34 97	1,715 03
Babington, F. W.	do 2nd do do	26 99	1,323 01
Tourchot, A. L.	do 3rd do do	22 04	1,077 96
Watson, James	do Clerk in laboratory for the year.....	18 01	881 99
do	do Food Inspector do	4 00	196 00
Kidd, Thos.	do do do	4 00	196 00
Costigan, J. J.	do do do	5 00	245 00
Ferguson, J. C.	do do do	3 00	147 00
Kelly, Ed.	do do do	6 00	294 00
Code, A.	do do from 1st July to 30th Nov., 1894.	1 25	61 25
Cawley, W.	do do from 1st Dec., 1894 to 31st Jan., 1895	0 71	35 38
	Total salaries.....	169 93	8,328 66
	<i>Contingencies.</i>		
Macfarlane, Thomas....	Travelling and other expenses	597 28	
Watson, James	do do	375 82	
Kidd, Thomas	do do	302 48	
Costigan, J. J.	do do	286 62	
Ferguson, J. C.	do do	119 11	
Kelly, E.	do do	144 76	
Cawley, W.	do do	25 60	
Code, A.	do do	47 05	
Saucier, X.	do do	26 89	
			1,925 61

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, 1894-95—Continued.

To whom paid.	Services.	Amounts paid.	Totals.
<i>Contingencies—Continued.</i>		\$ cts.	\$ cts.
Best, W. F.	Allowance under the Act for retaining fees.	200 00	●
do	do do rent.	100 00	
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	760 00	
Valade, F. X.	Allowance under the Act for retaining fees.	200 00	1,160 00
do	do do rent.	100 00	
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	776 00	
Fiset, M.	Allowance under the Act for retaining fees.	200 00	1,176 00
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	1,022 00	
Kenrick, E. B.	Allowance under the Act for retaining fees.	200 00	1,322 00
do	do do rent.	100 00	
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	735 40	
Harrison, F. T.	Allowance under the Act for retaining fees.	200 00	1,135 40
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	744 00	
Bowman, M.	Allowance under the Act for retaining fees.	200 00	1,044 00
do	do do rent.	100 00	
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	830 00	
Ellis, W. H.	Allowance under the Act for retaining fees.	200 00	1,230 00
do	do do rent.	100 00	
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	914 00	
Edwards, J. B.	Allowance under the Act for retaining fees.	200 00	1,314 00
do	do do materials used in analysis.	100 00	
do	Fees for analysis.	1,104 00	
		1,404 00	
	Less— Paid Miss Tyrrell from 1st June, 1894, to 30th June, 1895. \$541 58		
	Paid H. J. Dart & Co. for goods supplied. 47 16		
		588 74	
Tyrrell, Miss M. J.	Services, assisting J. B. Edwards, from 1st June, 1894, to 30th June, 1895, 13 mos.	541 58	915 26
Wright, Miss S. E.	Services in laboratory, Ottawa, for the year ended 30th June, 1895.	500 00	
Mayon, D. J.	Services in laboratory, Ottawa, 6 days, March, 1895, at \$1.50 per day.	9 00	
Borden, Ritchie, Parker & Co.	Professional services in re Regina vs. Archibald & Blanchard.	8 12	
Lyman, Sons & Co.	Goods supplied to laboratory.	68 59	
Gooderham & Worts.	Proof spirits for the laboratory.	65 39	
Dart, H. J., & Co.	Goods supplied to Montreal laboratory.	47 16	
Graham, K. D.	Chemical apparatus and materials for laboratory.	285 80	
Mitchell, Robert, & Co.	do do.	76 00	
Gerhardt, C.	Laboratory supplies and instruments.	826 71	
Muencke, Robert.	do do.	473 45	
Ross & Co.	do do.	61 50	
Baird & Tatlosk.	do do.	95 41	

APPENDIX B—Continued.

No. 5.—Details of Sundry Minor Expenditures, 1894-95—Concluded.

To whom paid.	Services.	Amounts paid.	Totals.
	<i>Contingencies—Concluded.</i>	\$ cts.	\$ cts.
McMorran, R.....	Towelling for laboratory.....	11 19	
Murphy, J. J.....	Plumbing, &c., for laboratory.....	37 46	
Pritchard & Andrews..	Repairing daters, &c.....	1 50	
The Ottawa Citizen.....	Advertising.....	100 00	
Parke, Davis & Co.....	1½ doz. bottles malt.....	12 04	
Gauvreau, G.....	Attending meeting of Board for examination of candidates for public analyst.....	82 00	
Girdwood, Dr. G. P.....	do do.....	92 90	
Vincent, J. L.....	To pay the following accounts re removal of laboratory in Montreal :—		
	Robert Mitchell & Co..... \$ 44 76		
	David Ouimet..... 60 90		
	Lyman, Sons & C..... 14 66		
	H. Decarie .. 5 70		
	J. J. Costigan..... 4 60		
	A. Ramsay & Son..... 10 37		
	A. Gauthier..... 51 63		
	J. Walker & Co..... 5 28		
		197 90	
Forrester, Thomas.....	Rubber tubing for laboratory.....	1 73	
Canadian Pacific Ry....	Freight.....	20 83	
Canada Atlantic Ry....	do.....	44 20	
Butterworth & Co.....	Hardware.....	15 28	
Ottawa Electric Co.....	1 Weston fan motor.....	30 00	
Whitehead, Mrs. J.....	Cleaning instruments, sample bottles, &c., for the year.....	162 95	
Potvin, Napoleon.....	Petty expenses, freight, cartage, &c.....	130 37	
			3,999 06
	Less—Sale of platinum foil and mercury.....		15,121 33
			5 00
	Total Contingencies.....		15,116 33
	Grand Total.....		25,823 38
	- ADD—Printing.....	441 80	
	Stationery.....	241 73	
			683 53
	Actual disbursements agreeing with Statement No. 12, page 17.....		26,506 91

RECAPITULATION.

Minor Expenditure.....	\$ 37 67
Inspection of Staples ..	2,354 73
Adulteration of Food.....	24,114 51
	<u>\$26,506 91</u>

E. MIALL,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditure for the Year ended 30th June, 1895.

Names.	Ranks.	Period.	Deductions for Superannuation.	Amounts Paid.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Wood, Hon. John F.	Controller.....	For the year		5,000 00	
Miall, E.	Commissioner.....	do	64 00	3,136 00	
Gerald, W. J.	Asst. Commissioner and Insp. of Tobacco Factories.....	do	60 00	2,940 00	
Robins, P. M.	Chief Accountant.....	For 2 months..	8 00	392 00	
Himsworth, Wm.	Secretary.....	For the year	46 00	2,254 00	
Campeau, F. R. E.	Assistant Accountant.....	do	36 00	1,764 00	
Heron, W. L.	Statistical Clerk.....	do	36 00	1,764 00	
Valin, J. E.	Accountant's Branch Clerk.....	do	36 00	1,764 00	
Hall, C. R.	do.....	do	36 00	1,764 00	
Carter, Wm.	Asst. Secretary.....	do	34 00	1,666 00	
Nettle, R.	Statistical Clerk.....	do		1,600 00	
Blatch, F. K.	Clerk of Supplies.....	do	28 00	1,372 00	
Shaw, J. F.	Statistical Clerk.....	do	28 00	1,372 00	
Doyon, J. A.	W. & M. Branch Clerk.....	do	28 00	1,372 00	
Newby, F.	Correspondence Branch Clerk..	do	28 00	1,372 00	
Byrnes, J.	Accountant's Branch Clerk.....	do	28 00	1,372 00	
Quain, R.	do.....	do	28 00	1,372 00	
McCarthy, J. P.	Correspondence Branch Clerk..	do	26 00	1,274 00	
Fowler, George.	Stamps Branch Clerk.....	do	25 50	1,249 50	
Burns, John.	W. & M. Branch Clerk.....	do	24 75	1,212 75	
Dunne, J. P.	do.....	do	24 50	1,200 50	
Brunei, George.	Accountant's Branch Clerk.....	do	20 00	980 00	
Winter, C. F.	Clerk.....	do	20 00	980 00	
do	Private Secretary.....	do		600 00	
McCullough, A.	Correspondence Branch Clerk..	do	6 47	511 03	
	Total Salaries.....		671 22		40,283 78
<i>Contingencies.</i>					
Potvin, Napoleon....	Messenger for the year.....			400 00	
Hagan, James.....	do from 1st July, 1894, to 31st Dec., 1894.....			199 98	
Halliday, W. A.	Services as Extra Clerk, from 1st July to 31st Aug., from 1st to 3rd and 18th to 30th Sept., from 1st Oct. to 31st Dec., 1894, 170 days at \$1.50.....			255 00	
Smith, Miss E.....	Services as Extra Clerk, from 1st July to 31st Dec., 1894, 184 days at \$1.50.....			276 00	
Lawless, Miss E. M.	Services as Extra Clerk, from 1st Sept., 1894, to 30th June, 1895, less 4 days absent, at \$400 per annum....			324 56	
Wood, Hon. John F.	Travelling expenses.....			275 00	
Miall, Edward.....	do.....			158 95	
Gerald, W. J.....	do.....			295 94	
Winter, C. F.....	Cab-hire for Controller.....			10 40	
Postmaster, Ottawa.	Postage for the year.....			29 22	
Canadian Pacific Railway Co.'s Telegraph	Telegraph account for the year.....			222 28	
Great North-western Telegraph Co.	do.....			135 55	
The Bell Telephone Co.	Telephoning account for the year.....			13 30	
The Queen's Printer..	Books.....			28 00	
do	Printing.....			644 72	
do	Stationery.....			735 80	
do	Lithographing.....			126 25	
do	Parliamentary publications.....			69 95	

APPENDIX B—Continued.

No. 6.—Details of Departmental Expenditure, 1894-95—Continued.

Names.	Services.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
<i>Contingencies—Continued.</i>			
ritchard & Andrews, Ottawa...	Daters and New Year wheel for daters.	4 35	
ournal de Waterloo, Quebec...	Subscription, 2 years.....	3 00	
orning Chronicle, Quebec.....	do 2 copies, 3 years.....	30 00	
e Prix Courant, Montreal.....	do 2 years.....	3 00	
aily Globe, Toronto.....	do 2 years.....	12 00	
he Shareholder, Montreal.....	do.....	2 00	
a Presse, Montreal.....	do 2 copies.....	12 00	
rip, Toronto.....	do.....	2 00	
he Electric World, New York.....	do 1 year.....	3 00	
apital Siftings, Ottawa.....	do 2 years.....	2 00	
Western World, Winnipeg.....	do 2 copies.....	2 00	
aily Review, Peterborough.....	do 3½ years.....	14 00	
aris Review, Paris.....	do 2 do.....	3 00	
he Week, Toronto.....	do 2 do.....	6 00	
rade Review, Montreal.....	do.....	2 00	
vening Telegram, Toronto.....	do.....	3 00	
he Advance, Dutton.....	do 3 years.....	3 00	
he Empire, Toronto.....	do 2 copies.....	12 00	
he World do.....	do do.....	5 00	
he Spectator, Hamilton.....	do do.....	6 00	
aily Free Press, Winnipeg.....	do.....	8 00	
rampton Times, Brampton.....	do.....	2 50	
aily Mail, Toronto.....	do.....	6 00	
aily Citizen, Ottawa.....	do 4 copies.....	24 00	
he Mail, Brandon.....	do.....	2 00	
he Intelligencer, Belleville.....	do.....	6 00	
e Sorelois, Sorel.....	do.....	2 00	
orel News do.....	do.....	1 50	
ommercial and Financial Chroni- cal, New York.....	do.....	10 00	
nited Canada, Ottawa.....	do 2 years.....	3 00	
he Times, Brockville.....	do.....	4 00	
he National, Toronto.....	do.....	2 00	
he Times, Peterborough.....	do 2 years.....	10 00	
a Patrie, Montreal.....	do.....	3 00	
he Herald, Guelph.....	do.....	4 00	
vening Journal, Ottawa.....	do 4 copies.....	20 00	
he Equity, Shawville.....	do.....	1 00	
vangetical Churchman, Toronto.....	do.....	1 00	
ree Press, Ottawa.....	do.....	5 00	
he Gazette, Montreal.....	do 2 copies.....	12 00	
aily Mercury, Quebec.....	do.....	3 00	
ominion Oddfellow, Toronto.....	do.....	1 50	
he Progress, St. John.....	do 2 years.....	4 00	
he Daily News, Berlin.....	do.....	4 00	
orth-West Review, Winnipeg.....	do.....	2 00	
ingston News, Kingston.....	do.....	6 00	
ourrier de St. Hyacinthe.....	do 2 years.....	6 00	
a Presse, Montreal.....	do.....	3 00	
e Canada, Ottawa.....	do.....	4 00	
ichmond Guardian, Quebec.....	do.....	1 50	
atholic Register, Toronto.....	do.....	2 00	
'Événement, Quebec.....	do.....	3 00	
atholic Record, London.....	do.....	2 00	
aily Times, Moncton.....	do.....	4 00	
ournal of Commerce, Montreal.....	do.....	2 00	
nion Standard, Thornbury.....	do.....	1 00	
anadian Manufacturer, Toronto.....	do.....	1 00	
he Colonist, Victoria.....	do.....	2 00	
he Fredericton Farmer, N.B.....	do.....	1 00	
armouth Times, N. S.....	do 4 years.....	8 00	
aily Witness, Montreal.....	do.....	3 00	

APPENDIX B—Continued.

No. 6.—Details of Departmental Expenditure, 1894-95—Concluded.

Names.	Services.	Amounts Paid.	Totals.
		\$ cts.	\$ cts.
The Planet, Chatham.....	Subscription.....	1 00	
Daily Herald, Halifax.....	do.....	5 00	
Daily Sun, St. John.....	do 2 years.....	10 00	
The News, Smith's Falls.....	do.....	1 00	
The Investigator, Toronto.....	do.....	1 50	
Progrès du Saguenay.....	do.....	1 00	
The Courier, Brantford.....	do 2 years.....	7 00	
The Canadian Baptist, Toronto.....	do.....	1 50	
Maveity, Mrs. S.....	Washing towels.....	62 00	
McCarthy, H. T.....	Sundries for the Department.....	2 00	
Addison, C.....	do.....	1 00	
Brown, Eb.....	do.....	4 86	
Graham, Dr. K. D.....	do.....	18 40	
Shaw, C. S., & Co.....	do.....	8 25	
Wm. Kennedy.....	do.....	3 00	
McMorran, R. M.....	do.....	10 08	
Hagan, Mrs. C.....	do.....	2 25	
Sproule, W. H.....	do.....	10 40	
Donovan, John.....	Cartage.....	81 35	
Storr, A. M.....	do.....	5 95	
Dominion Express Co.....	Express charges.....	1 65	
Canadian do.....	do.....	1 00	
Canadian Pacific Railway Co.....	Freight charges.....	16 73	
H. Béaupré.....	Cab-hire.....	2 50	
Joseph Seguin.....	do.....	1 00	
Potvin, Napoléon.....	Sundry petty expenses.....	14 56	
	Total, Departmental Contingencies.....		4,796 23
	Authorized disbursements (less superannuation).....		45,080 01
	ADD—Balance due 30th June, 1895.....		16 66
			45,096 67
	LESS—Balance due 1st July, 1894.....		16 66
	Actual disbursements agreeing with Statement No. 17, page 34.....		45,080 01

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX B—Continued.

No. 7.—DETAILS of Expenditure for Weights and Measures for the Year ended 30th June, 1895.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
		\$ cts.	\$ cts.	\$ cts.
Belleville.				
Johnson, W.	Salary as Inspector for the year	24 00	1,176 00	3,303 37
Slattery, T.	do Mechanical Inspector for the year ..	13 96	686 04	
Irwin, S.	do Assistant do ..	13 97	686 03	
	Salaries	51 93	2,548 07	
	Contingencies ..		755 30	
Hamilton.				
Freed, A. T.	Salary as Inspector for the year		1,399 92	6,585 29
McDonald, J.	do Assistant Inspector for the year ..	16 04	783 96	
Marentette, A.	do do do ..	16 04	783 96	
Laidman, R. H.	do do do ..	13 96	686 04	
Fitzgerald, E. W.	do do do ..	13 96	686 04	
Beattie, Thos.	do do do ..	13 04	636 96	
Wheatley, A. E.	do do do ..	13 03	636 97	
	Salaries	86 07	5,613 85	
	Contingencies ..		971 44	
Kingston.				
Macdonald, J. A.	Salary as Inspector for the year	24 00	1,176 00	3,095 47
Whittaker, W.	do Assistant Inspector for the year ..	12 00	588 00	
Giffin, W. W.	do do 1st July to 31st May	11 00	539 00	
	Salaries	47 00	2,303 00	
	Contingencies ..		792 47	
London.				
Egan, Jas.	Salary as Inspector for the year	24 00	1,176 00	3,247 20
Coughlin, D.	do Mechanical Inspector for the year ..	16 04	783 96	
Thomas, J. S.	do Assistant do ..	13 96	686 04	
	Salaries	54 00	2,646 00	
	Contingencies ..		601 20	
Orillia.				
Bolster, Geo. I	Salary as Inspector for the year	19 96	980 04	2,730 86
Lyons, John.	do Assistant Inspector for the year ..	16 04	783 96	
Elliott, T. H.	do Mechanical Inspector for the year } Insurance, \$10.26 }	15 00	474 66	
	Salaries .. Insurance, \$10.26 ..	51 00	2,238 66	
	Contingencies ..		492 20	
Ottawa.				
Code, A.	Salary as Inspector for the year	25 97	1,274 03	4,033 37
Cosgrove, J.	do Assistant Inspector for the year ..	13 96	686 04	
Gorman, M.	do do do ..	12 00	588 00	
Lynch, P.	do do do ..	6 32	493 68	
	Salaries ..	58 25	3,041 75	
	Contingencies ..		991 62	

APPENDIX B—Continued.

No. 7—Details of Weights and Measures Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Total.
	<i>Toronto.</i>	\$ cts.	\$ cts.	\$ cts.
Piper, H.	Salary as Inspector for the year	25 96	1,274 04	
Milligan, R. J.	do Assistant Inspector for the year	15 00	735 00	
Wright, R. J.	do do do	15 00	735 00	
Todd, T.	do do do	12 00	588 00	
	Salaries	67 96	3,332 04	
	Contingencies		756 34	4,088 38
	<i>Windsor.</i>			
Hayward, W. J.	Salary as Inspector for the year	24 00	1,176 00	
Hughes, R. A.	do Assistant Inspector for the year	13 03	636 97	
	Salaries	37 03	1,812 97	
	Contingencies		797 39	2,610 36
	<i>Montreal.</i>			
Chalut, J. O.	Salary as Inspector for the year	31 96	1,568 04	
Daoust, J. A.	do Assistant Inspector for the year	16 04	783 96	
Dorion, G. T.	do do do	16 04	783 96	
Gervais, S.	do do do	16 04	783 96	
Richard, J. U.	do do do	13 96	686 04	
Baker, J. S.	do do do	13 96	686 04	
Hébert, J. A. P.	do do do	12 00	588 00	
Tomlinson, W. M.	do do do	12 02	587 98	
Fournier, L. A.	do do do	15 08	484 92	
	Salaries	147 10	6,952 90	
	Contingencies		1,147 32	8,100 22
	<i>Quebec.</i>			
Bourassa, P.	Salary as Inspector for the year	24 00	1,176 00	
Kelly, M.	do Assistant Inspector for the year	16 04	783 96	
Pinhey, H.	do Mechanical do do	16 04	600 00	
Chabot, F. X.	do Assistant do do do	12 00	588 00	
Petit, J. B.	do do do do	6 32	493 68	
Guay, A.	do do do do	12 00	588 00	
Moreau, A.	do Caretaker do do	6 00	294 00	
	Salaries	76 36	4,523 64	
	Contingencies		2,050 21	6,573 85
	<i>Three Rivers.</i>			
Olivier, J. A.	Salary as Inspector for the year } Insurance, \$147.12 }	30 04	822 84	
Provost, J. J.	do Assistant Inspector for the year	13 96	686 04	
Mongeon, C.	do do do	6 32	493 68	
	Salaries (Insurance, \$147.12)	50 32	2,002 56	
	Contingencies		356 75	2,359 31
	<i>King's.</i>			
Scovil, W. B.	Salary as Inspector for the year	16 04	783 96	
Richard, D.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	28 04	1,371 96	
	Contingencies		205 53	1,577 49

APPENDIX B—Continued.

No. 7.—Details of Weights and Measures Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
	<i>St. John.</i>	\$ cts.	\$ cts.	\$ cts.
Wilmot, J. B.	Salary as Inspector for the year	24 00	1,176 00	
Cowan, E.	do Assistant Inspector for the year	13 97	686 03	
Bois, Geo. A.	do do 1st July to 30th September	3 00	147 00	
Thériault, L.	Salary as Assistant Inspector, 1st October to 30th June		450 00	
	Salaries	40 97	2,459 03	
	Contingencies		200 05	2,659 08
	<i>Cape Breton.</i>			
Tremaine, L. E.	Salary as Inspector for the year	16 00	784 00	
	Contingencies		174 38	958 38
	<i>Halifax.</i>			
Ryan, J. B.	Salary as Inspector for the year	19 96	980 04	
Kelly, E.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	31 96	1,568 04	
	Contingencies		576 05	2,144 09
	<i>Pictou.</i>			
McKay, J.	Salary as Inspector for the year	18 00	882 00	
Chisholm, J. J.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	30 00	1,470 00	
	Contingencies		114 81	1,584 81
	<i>Yarmouth.</i>			
Allison, C.	Salary as Inspector for the year	20 00	980 00	
	Contingencies		371 23	1,351 23
	<i>Charlottetown.</i>			
Reddan, Jas.	Salary as Inspector for the year	24 00	1,176 00	
Hughes, H.	do Assistant Inspector for the year	12 00	588 00	
	Salaries	36 00	1,764 00	
	Contingencies		283 61	2,047 61
	<i>Winnipeg.</i>			
Huggard, R. T.	Salary as Inspector for the year	24 00	1,176 00	
Cowley, W.	do Assistant Inspector, 1st July to 31st January	9 31	457 31	
Costello, J. W.	Salary as Assistant Inspector for the year	13 96	686 04	
Ross, H. E.	do do do	12 00	588 00	
McDonald, A. W.	do do do	21 00	579 00	
Russell, W. W.	do do do	6 32	493 68	
Looby, John.	do do do	6 32	493 68	
Girdlestone, R. J. M.	do do do	4 04	195 67	
	Salaries	96 95	4,669 67	
	Contingencies		452 91	5,122 58
	<i>Victoria.</i>			
Findley, H.	Salary as Inspector for the year	16 04	783 96	
Leighton, W. K.	do Assistant Inspector for the year	7 04	342 96	
	Salaries	23 08	1,126 92	
	Contingencies		788 80	1,915 72

APPENDIX B—Continued.

No. 7.—Details of Weights and Measures Expenditure, 1894-95—Concluded

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Hamilton, W. L.	Contingencies			16 25
Barrett, J. K.	do			127 90
Magness, R.	Inspector of Scale Factories—Salary for the year	18 00	882 00	
	Contingencies		372 63	1,254 63
<i>(General Contingencies.)</i>				
Burgess, Thomas.	Services as mechanical assistant for year ended 30th June, 1895		800 00	
Kennedy, Wm.	Services for 22 days from 30th Jan. to 23rd Feb., 1895, at \$1.50 per diem		33 00	
Curry, J. P.	Services removing 9 loads standards from warehouse to department, and 2 loads of stone from department to Cliff Street		21 00	
Stratton, James.	Services for 26 days from 9th April to 8th May, 1895, at \$1.25 per diem		32 50	
Doyon, J. A.	Travelling expenses to Quebec		42 90	
Baily, George.	Repairs, fixings, &c., for kits		23 54	
Burrow, Stewart & Milne	1 steel stamp		5 00	
Eclipse office Furniture Co.	1 pair nickel balances		2 50	
British America Bank Note Co.	Stamps supplied		174 77	
Oertling, L.	Weights supplied		144 78	
Doherty, W. B.	Law costs <i>re</i> Regina <i>vs.</i> D. Marshall, J. J. Navin, Aylmer Canning Co.		18 15	
Hall, Hon. J. S.	Professional services in <i>re</i> Regina <i>vs.</i> Dutil & Bourguoin		10 00	
Hodgins, F. E.	Professional services in <i>re</i> Regina <i>vs.</i> P. McConvey		17 60	
Diamond, W. J.	Professional services in <i>re</i> Regina <i>vs.</i> Crowley and five other cases		60 25	
Johnson, Wm.	To pay T. W. Crotters for professional services in <i>re</i> Regina <i>vs.</i> Macpherson & Co.		10 00	
Harris & Campbell.	38 feet mahogany for portable kits, and ripping and dressing same.		14 06	
Cowley, W.	Board allowance for 9 days		13 50	
Birkett, Thos.	Hardware		1 80	
Pritchard & Andrews.	Repairing daters		1 50	
Dominion Express Co.	Freight on 9 boxes from Hamilton		13 00	
Carson, H. L.	24 sets handles and 24 russett leather cases		79 45	
Werner, Levi.	To pay him as compensation for loss by using improperly verified measures		63 19	
London, W. J.	Expert work in standards branch		318 20	
Potvin, Napoléon.	Petty expenses, freight, cartage, &c.		33 01	
	Total, general contingencies			1,933 69
	Grand total			69,421 14
	ADD—Printing		290 71	
	Stationery		103 68	894 39
	Authorized disbursements (less superannuation)			69,815 53
	ADD—Balances due by sundry persons, 30th June, 1895.			193 26
	LESS—Balances due by sundry persons, 1st July, 1894.			70,008 79
	Actual disbursements, agreeing with Statement No. 20 (A), page 40			193 26
				69,815 53

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALI,
Commissioner.

APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditure for the Year ended 30th June, 1895.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
	<i>Barrie.</i>	\$ cts.	\$ cts.	\$ cts.
Shanacy, M. . . .	Salary as Inspector for year.....	2 00	98 00	103 15
	Contingencies.....		5 15	
	<i>Belleville.</i>			
Johnson, Wm.....	Salary as Inspector for year.....	5 00	245 00	337 55
	Contingencies.....		92 55	
	<i>Berlin.</i>			
Lynes, K.	Salary as Inspector for year.....	2 00	98 00	111 50
	Contingencies.....		13 50	
	<i>Brockville.</i>			
Giffin, W. W.....	Salary as Inspector, 1st July to 31st May.....	1 76	89 87	115 39
	Contingencies.....		25 52	
	<i>Cobourg.</i>			
Bickle, J. W.....	Salary as Inspector for year.....	2 00	98 00	176 52
	Contingencies.....		78 52	
	<i>Cornwall.</i>			
Mulhern, M. M. . .	Salary as Inspector for year.....	2 00	98 00	148 40
	Contingencies.....		50 40	
	<i>Guelph.</i>			
Broadfoot, S.....	Salary as Inspector for year.....	2 00	98 00	111 03
	Contingencies.....		13 03	
	<i>Hamilton.</i>			
McPhie, D.....	Salary as Inspector for year.....	31 97	1,568 03	1,821 97
Dennis, W. A.	do Assistant Inspector for year.....	1 96	98 04	
	Salaries.....	33 93	1,666 07	
	Contingencies.....		155 90	
	<i>Kingston.</i>			
Burrows, W.... .	Salary as Inspector for year.....	8 00	392 00	503 01
	Contingencies.....		111 01	
	<i>Listowel.</i>			
Hawkins, A.St.Geo	Salary as Inspector for year.....	1 25	98 75	158 75
	Contingencies.....		60 00	
	<i>London.</i>			
Williams, J..	Salary as Inspector for year.....	20 00	980 00	1,690 15
	Contingencies.....		700 15	

APPENDIX B—Continued.

No. 8.—Details of Gas Inspection Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
	<i>Napanee.</i>	\$ cts.	\$ cts.	\$ cts.
Elliott, Geo. M.	Salary as Inspector for year.....	2 00	98 00	104 00
	Contingencies.....		6 00	
	<i>Ottawa.</i>			
Roche, H. G.	Salary as Inspector for year.....	18 00	882 00	1,845 40
	Contingencies.....		963 40	
	<i>Owen Sound.</i>			
Graham, W. J.	Salary as Inspector for year.....	4 00	196 00	321 00
	Contingencies.....		125 00	
	<i>Peterborough.</i>			
Cahill, Thos..	Salary as Inspector for year.....	4 00	196 00	214 05
	Contingencies.....		18 05	
	<i>Sarnia.</i>			
Hicks, W. H.	Contingencies.....			21 75
	<i>Stratford.</i>			
Rennie, Geo.	Salary as Inspector for year.....	3 00		147 00
	<i>Toronto.</i>			
Johnstone, J. K.	Salary as Inspector for year.....	28 04	1,371 96	2,223 94
	do Assistant Inspector for year.....		799 92	
	Salaries.....	28 04	2,171 88	
	Contingencies.....		52 06	
	<i>Montreal.</i>			
Aubin, A.	Salary as Inspector for the year.....	28 04	1,371 96	2,326 94
O'Flaherty, M. J.	do Assist. Inspector for the year.....	28 04	771 96	
	Salaries.....	56 08	2,143 92	
	Contingencies.....		382 96	
	<i>Quebec.</i>			
LeVasseur, N.	Salary as Inspector for the year.....	19 96	980 04	1,380 15
Moreau, A.	do Assist. Inspector for the year.....	6 00	294 00	
	Salaries.....	25 96	1,274 04	
	Contingencies.....		246 11	
	<i>Sherbrooke.</i>			
Simpson, A. F.	Salary as Inspector for the year.....	2 00		96 00
	<i>Fredericton.</i>			
Purdie, S. A.	Salary as Inspector for the year.....	2 50	197 50	211 00
	Contingencies.....		14 32	

APPENDIX B—Continued.

No. 8.—Details of Gas Inspection Expenditure, 1894-95—Continued.

To whom paid.	Service.	Deductions for Superannuation.	Amounts paid.	Totals.
	<i>Moncton.</i>	\$ cts.	\$ cts.	\$ cts.
Lawlor, R. A.	Salary as Inspector for the year	6 00	294 00	
	Contingencies		46 83	
				340 83
	<i>St. John.</i>			
Rowan, A.	Salary as Inspector for the year	20 00	980 00	
	Contingencies		34 40	
				1,014 40
	<i>Halifax.</i>			
Miller, A.	Salary as Inspector for the year	24 30	1,176 00	
Munro, H. D.	do Assist. Inspector for the year	2 00	98 00	
	Salaries	26 00	1,274 00	
	Contingencies		887 18	
				2,161 18
	<i>Charlottetown.</i>			
Knight, J.	Salary as Inspector for the year	2 50	197 50	
	Contingencies		26 50	
				224 00
	<i>Winnipeg.</i>			
Huggard, R. T.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		136 00	
				332 00
	<i>Nanaimo.</i>			
Good, H. L.	Salary as Inspector for the year	2 00	98 00	
	Contingencies		5 50	
				103 50
	<i>New Westminster.</i>			
Wolfenden, W.	Salary as Inspector for the year	2 00	98 00	
	Contingencies		24 50	
				122 50
	<i>Vancouver.</i>			
Miller, J. E.	Salary as Inspector for the year	2 00	98 00	
	Contingencies		69 00	
				167 00
	<i>Victoria.</i>			
Jones, R.	Salary as Inspector for the year	4 00	196 00	
	Contingencies		302 95	
				498 95
Hamilton, W. L.	District Inspector, contingencies			10 00
Gill, Wm.	do do			60 00
Aubin, A.	Consulting Inspector do			33 00
	<i>General.</i>			
McPhie, D.	Travelling and other expenses in connection with equipment of various offices			198 95

APPENDIX B—Continued.

No. 8.—Details of Gas Expenditure, 1894-95—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Pritchard & Andrews...	Model daters, dies for metal seals, repairing daters and gas meter seals.....	18 95	
B. A. Bank Note Co....	Stamps supplied.....	9 00	
Sugg, Wm., & Co....	Grain weights, chemicals, sulph. hydrogen test and greased disc for photometer.....	45 02	
McKinley & Northwood	Copper wire rope.....	7 80	
Wallace, J., & Son.....	Photometers, shelves and brackets, governors, thermometers and fittings, &c.....	309 00	
Canadian Rubber Co....	E. P. tubing, 11½ at \$1.50.....	16 87	
Birkett, Thomas.....	1 doz. brass padlocks.....	2 40	
	Total general contingencies.....		409 04
	Grand total.....		20,176 76
	ADD—Printing.....	250 73	
	Stationery.....	52 46	
			303 19
	Authorized disbursements (less superannuation) :		20,479 95
	ADD—Balance due by inspectors 30th June, '95.....		212 88
			20,692 83
	Less—Balance due by inspectors, 30th June, '95.....		212 88
	Actual disbursements, agreeing with Statement No. 22, page 45.....		20,479 95

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALL,
Commissioner.

APPENDIX B—Continued.

No. 9.—DETAILS of Electric Light Inspection, Expenditure for the Year ended 30th June, 1895.

To whom paid.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
Higman, O.	Salary for year ended 30th June, 1895.	1,750 00	
do	Travelling expenses, &c	504 78	
do	Desk and repairs to gas inspection office, Toronto.	22 65	
Carson, Hugh.	Russet leather cases.	38 00	
Whitney Electric Instrument Co.	7 Hoyts ammeters and 3 Watt meters, and cases, &c.	478 01	
Canadian General Electric Co.	Plug meter switch board, cables with plugs, &c., &c.	198 90	
Garrioch, Goddard & Co.	Fixing electric light apparatus.	11 41	
Ahearn & Soper.	Set of standard resistance coils, telescope, scale dynamometer, acme voltmeter, portable resistance testing set, lamps, D'Arsonel galvanometer, Watt meter, voltmeter, electric meter, testing switch plugs, extension cords, fuse, magnet wire, tape, &c., &c.	2,660 92	
Gray, J. G.	7 acme voltmeters, and 7 universal plug cords.	284 43	
Harris & Campbell.	Testing boards, &c.	28 00	
McPhie, D.	Fittings for electric appliances, express charges, &c.	11 10	
Rowan, A.	Fitting up electric light, inspection office, materials, freight, &c.	19 85	
Pritchard & Andrews ..	Stamp, daters, &c.	6 60	
The Royal Electric Co. ..	Ampere switches, and Ampere knife switches.	33 00	
The Packard Electric Co.	30 electric lamps.	9 00	
The Ottawa Electric Co.	Electric current supplied.	6 40	
	Total.		6,063 05
	ADD—Printing.	221 12	
	Stationery.	74 60	
			295 72
	Actual disbursements, agreeing with Statement No. 24, page 47.		6,358 77

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALl,
Commissioner.

APPENDIX B—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department on Salary, during the Year ended 30th June, 1895.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Adams, J. S.		1						
Alexander, Thos.		1						
Allen, G. A.		1						
Allison, Chas.				1				
Amor, Wm.		1						
Armstrong, Walter		1						
Atherton, R.		1						
Aubin, A.					1	1		
Babington, F. W.								1
Baby, Jos.		1						
Baby, W. A. D.		1						
Baker, J. S.				1				
Barber, J. S.		1						
Barrett, J. K.		1						
Battle, M.		1						
Bayard, Gilbert A.		1						
Beasley, R.		1						
Beattie, Thos.				1				
Beauchamp, J. P.		1						
Bell, James E.		1						
Belle-Rives, Geo.			1					
Belyea, T. H.		1						
Bennett, Jas.		1						
Bickle, J. W.		1			1			
Bish, Philip.		1						
Bishop, Allen		1						
Blair, J. B.		1						
Blatch, F. K.	1							
Blethen, C. W.		1						
Blundell, Richard		1						
Boivin, C. A.		1						
Bolster, G. I.				1				
Boomer, J ^r B.		1						
Boradaille, R.		1						
Boucher, O. N. E.		1						
Bourassa, Joseph.		1						
Bourassa, P. E.				1				
Bourget, O.		1						
Bouteiller, G. A.		1						
Bowman, Allan.		1						
Boyd, S. J.		1						
Boyle, P.		1						
Brabant, J. B. G. N.		1						
Bradley, Miss Carrie.		1						
Brennan, D. J.		1						
Brennan, John.		1						
Broadfoot, S.		1						
Brown, J. J.		1						
Brown, S.		1						
Brunel, G.	1							
Bulmer, Wm.		1						
Burgess, Thos.				1				
Burke, T.		1						
Burns, John.	1							
Burrows, Wm.					1			
Byrnes, John.	1							
Cahill, J. H.		1						
Cahill, J. W.		1						

APPENDIX B—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95—Continued.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Cahill, T.		1			1			
Cameron, D. M.		1						
Campeau, F. R. E.	1							
Carroll, D.		1						
Carter, Wm	1							
Caven, A.		1						
Caven, W.		1						
Chabot, F. X.				1				
Chalut, J. O.				1				
Chartier, Etienne		1						
Chisholm, J. J.		1		1				
Chisholm, Noble		1						
Christie, W. J.		1						
Clark, A. F.		1						
Clark, James Alfred.		1						
Codd, Herbert J. S.		1						
Code, A.				1				1
Code, Abraham.		1						
Colclough, J. W.		1						
Coleman, Chas.		1						
Coleman, J. J.		1						
Coles, F. H.		1						
Conway, B. J.		1						
Cosgrove, John.				1				
Costello, J. W.				1				
Costigan, H. A.		1						
Costigan, J. J.		1						1
Coughlin, D.				1				
Courtney, J. J.		1						
Cowan, Edgar				1				
Crawford, W. P.		1						
Crotty, John.		1						
Crowe, W.		1						
Cullen, P.		1						
Curless, C.							1	
Daoust, J. A.				1				
Daveluy, George.			1					
Daveluy, J. P.		1						
Davis, James.		1						
Davis, John.		1						
Davis, T. G.		1						
Dawson, W.		1						
DeMartigny, C. P.			1					
Dennis, W. A.					1			
Deroches, David.		1						
Devine, Felix M.		1						
Dibbles, Wm.		1						
Dick, J. W.		1						
Dickson, C. T.		1						
Dixon, H. G. S.		1						
Dingman, N. J.		1						
Dodds, E. W.		1						
Donaghy, Wm		1						
Dorion, G. T.				1				
Doyle, J. E. H.		1						
Doyon, J. A.	1							
Dowling, Thomas.		1						
Dudley, W. H.		1						
Dunne, J. P.	1							
Dumbrille, J.		1						
Dumbrille, R. W.		1						

APPENDIX B—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95—Continued.

NAMES.	SERVICES.						
	Innde.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Food Inspection.
Dumouchel, Léandre.....		1					
Dunlop, C.....		1					
Duplessis, C. Z.....		1					
Dustan, W. M.....		1					
Earle, R. H.....		1					
Eagan, James.....				1			
Egener, A.....		1					
Elliott, G. M.....					1		
Elliott, T. H.....				1			
Erb, A. A.....		1					
Evans, G. T.....		1					
Fahey, Ed.....		1					
Fahey, Owen.....		1					
Falconer, James.....		1					
Ferguson, J.....		1					
Ferguson, John C.....		1					1
Findley, Hugh.....				1			
Fiset, Arthur.....		1					
Fitzgerald, E. W.....				1			
Fitzpatrick, W. J.....		1					
Flynn, D.....		1					
Flynn, J. P.....		1					
Forest, E. R.....		1					
Fortier, J. J. O.....		1					
Foster, Henry.....		1					
Fournier, L. A.....				1			
Fowler, Geo.....	1						
Fox, J. D.....		1					
Fox, Thomas.....		1					
Fraser, G. J.....		1					
Fraser, P.....		1					
Freed, A. T.....				1			
Gallagher, F.....			1				
Gatien, F.....		1					
George, John.....		1					
Gerald, C.....		1					
Gerald, W. H.....		1					
Gerald, W. J.....	1	1					
Gervais, Samuel.....				1			
Gill, Wm.....		1					
Girard, Iréné.....		1					
Girdlestone, R. J. M.....		1		1			
Godson, H.....		1					
Good, H. L.....					1		
Goodman, A. W.....		1					
Gorman, Arthur.....		1					
Gorman, M.....				1			
Gosnell, T. S.....		1					
Gow, James.....		1					
Gow, J. E.....		1					
Gowen, Edmund.....			1				
Graham, W. J.....		1			1		
Graham, W. T.....		1					
Grant, H. H.....		1					
Grimason, Thomas.....		1					
Guay, Alphonse.....					1		
Hagerty, P.....		1					
Hall, C. R.....	1						
Hall, J. J.....		1					
Hamilton, W. L.....		1					
Hanley, A.....		1					

APPENDIX B.—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95—Continued.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Harney, Thomas.			1					
Hart, P. D.		1						
Harvey, E. A.		1						
Harwood, R. U.		1						
Hasty, M. J.		1						
Hawkins, A. C.		1						
Hawkins, A. St. George.					1			
Hawkins, W. L.		1						
Hayward, W. J.				1				
Hébert, C. D.		1						
Hébert, J. A. P.				1				
Helliwell, H. N.		1						
Henderson, W.		1						
Henry, J. M. B.		1						
Henwood, Geo.		1						
Heron, W. L.	1							
Hesson, C. A.		1						
Hicks, W. H.		1						
Hill, A. M.		1						
Hinsworth, Wm.	1							
Hobbs, G. N.		1						
Howard, W. S.		1						
Howden, R.		1						
Howie, A.		1						
Hubley, H. H.		1						
Hudon, A.		1						
Huggard, R. T.				1	1			
Hughes, R. A.				1				
Hurst, Levi B.		1						
Iler, B.		1						
Ironside, G. A.		1						
Irwin, Robert.		1						
Irwin, Samuel.				1				
James, T. C.		1						
Jamieson, R. C.		1						
Johnson, J. J.		1						
Johnson, Wm.				1	1	1		
Johnston, G. E.		1						
Johnstone, J. K.					1	1		
Johnstone, W. J.				1	1			
Jones, Andrew.		1			1			
Jones, Richard.				1				
Jubenville, J. P.		1						
Keeler, G. S.		1						
Keilty, Thos.		1						
Kelly, Edward.				1				1
Kelly, John F.							1	
Kelly, M. J.				1				
Kenning, J. H.		1						
Keogh, P. M.		1						
Kidd, Thomas.							1	1
Kilroy, E. T.		1						
King, R. M.		1						
Knight, Jos.					1			
Knowlson, J. B.		1						
Laidman, Richard H.				1				
Lane, T. M.		1						
Laporte, Geo.		1						

APPENDIX B.—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95—Continued.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
LaRivière, A. C.		1						
LaRue, George.		1						
Lavalle, D. P.		1						
Lawlor, H.		1						
Lawlor, R. A.		1			1			
Lecours, H. T.		1						
Lee, Edward		1						
Leighton, W. K.				1				
LeMoine, Jules.		1						
LeMoine, J. M.		1						
Lépine, Louis.		1						
Leprohon, R. M.		1						
Lett, F. P. A.		1						
LeVasseur, N.					1			
Logan, John.		1						
Looby, John.				1				
Lynch, P.				1				
Lynes, K.		1			1			
Lyons, E.		1						
Lyons, John.				1				
Macdonald, A. B.		1						
Macdonald, D.		1						
Macdonald, J. A.				1				
Macfarlane, Thos.								1
Mackay, G. W.		1						
Mackay, J. H.		1						
Magness, Robert.				1				
Mainville, C. P.		1						
Malo, T.		1						
Manning, J.		1						
Marcon, F. E.		1						
Marentette, Alex.				1				
Marion, J. Eugène E.		1						
Marshall, F.		1						
Mason, F.		1						
Metcalf, W. F.		1						
Miall, E.	1							
Miller, A.					1			
Miller, J. E.		1						
Miller, W. F.		1						
Miller, Elie.		1						
Milligan, R. J.				1				
Milliken, F.		1						
Mongeon, Cyrille.				1				
Monteith, J. A.		1						
Moore, T.		1						
Moore, Wm.		1						
Moreau, Alf.				1	1			
Morrow, John.		1						
Mulhern, M. M.		1			1			
Munro, H. D.		1			1			
Murray, A. E.		1						
Murray, David.		1						
McAllister, A.		1						
McCarthy, J. P.	1							
McClenaghan, M.		1						
McCloskey, J. R.		1						
McCoy, Wm.		1						

APPENDIX B.—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95—Continued.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
McCuaig, Aug. F.		1						
McCullough, A.	1							
McDonald, J.				1				
McDonald, J. A.		1						
McDonald, M. A.		1						
McFarlane, C. D.		1						
McGill, A.								1
McIntyre, Donald.		1						
McKay, John				1				
McKimm, U. H.		1						
McLenaghan, H.		1						
McPherson, A. F.		1						
McPhie, Donald.					1	1		
McSween, James		1						
Nash, S. C.		1						
Nettle, R.	1							
Newby, F.	1							
Nichols, J. T.		1						
Olivier, J. A.				1				
O'Brien, C.		1						
O'Brien, J. F.		1						
O'Donnell, J.		1						
O'Donohue, M. J.		1						
O'Flaherty, M. J.					1			
O'Leary, T. J.		1						
Panneton, G. E.		1						
Pape, James.					1			
Packinson, Edward B.		1						
Patton, James			1					
Perkins, L. A.		1						
Perry, G. L.		1						
Petit, J. B.				1				
Pinhey, Henry.				1				
Pinsonnault, Alfred.		1						
Piper, H.				1				
Plessis (dit Bélair), A.		1						
Pole, C. W.		1						
Powell, J. R.		1						
Power, R.			1					
Power, Thomas A.		1						
Provoet, J. J.				1				
Purdie, S. A.					1			
Quain, Redmond.	1							
Quinn, J. D.		1						
Ramon, Pierre.		1						
Reddan, C. J.		1						
Reddin, James.				1				
Reilly, John S.		1						
Rennie, George.		1			1			
Richard, D.				1				
Richard, J. U.				1				
Roche, H. G.					1	1		
Rogerson, J. M.		1						
Ross, H. E.				1				
Ross, S. F.		1						
Rouleau, J.		1						
Rowan, A.					1	1		
Rowland, E.		1						

APPENDIX B—*Continued.*

No. 10.—List of Persons employed by the Inland Revenue Department,
1894-95.—*Continued.*

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Rowland, F.		1						
Russell, W. W.				1				
Ryan, J. B.				1				
Ryan, Wm.		1						
Saucier, X.		1						
Schram, B.		1						
Scovil, W. B.				1				
Scullion, P. J.		1						
Scullion, J. W.		1						
Sexton, J.		1			1			
Shanacy, M.		1						
Shaw, J. F.	1							
Simpson, A. F.		1						
Simon, E. H.		1						
Slattery, R.		1						
Slattery, Thomas				1				
Smyth, B. B.		1						
Spereman, J. J.		1						
Spence, F. H.		1						
Spence, John		1						
Standish, J. G.		1						
Stewart, James		1						
Stratton, W. C.		1						
Taylor, G. W.		1						
Taylor, J. F.		1						
Till, T. M.		1						
Thomas, J. S.				1				
Thomas, Philip		1					1	
Thomas, Robert		1						
Todd, Thomas			1					
Tomlinson, W. H.				1				
Tompkins, P.		1						
Toupin, F. X. J. A.		1						
Tourchot, A. L.								1
Tracey, J. P.		1						
Tremaine, L. E.		1						
Valin, J. E.	1							
Verner, Francis		1						
Villeneuve, J.		1						
Vincent, J. L.		1						
Wainright, F. G.		1						
Waller, J.		1						
Walsh, Daniel		1						
Wardell, R. S. R.		1						
Watkins, J. A.		1						
Watson, James								1
Webbe, C. E. A.		1						
Weir, James		1						
Westman, T.		1						
Weyms, C.		1						
Wheatley, Alfred E.				1				
Whelan, W. F.			1					
Whitteker, William				1				
Williams, J.					1			
Willmot, J. B.				1				
Wilson, David		1						
Winter, A. W.		1						
Winters, C. F.	1							

APPENDIX B.—*Concluded.*

No. 11.—List of persons employed by the Inland Revenue Department on salary, during a portion of the year ended 30th June, 1895.

NAMES.	PERIOD.	SERVICE.					
		Inside.	Excise.	Cullers' Office.	Weights and Measures.	Class.	Preventive.
Baby, J. C	From 1st July, 1894, to 31st May, 1895.	1					
Barker, C.	do 1st July, 1894, to 31st May, 1895.	1					
Bernier, Chas. C.	do 12th July, 1894, to 30th June, 1895.	1					
Blackman, Chas.	do 1st Dec., 1894, to 30th June, 1895.	1					
Bois, Geo. A.	do 1st July, 1894, to 30th Sept., 1894.			1			
Cowley, Walter.	do 1st July, 1894, to 31st Jan., 1895.			1		1	
Giffin, W. W.	do 1st July, 1894, to 31st May, 1895.			1		1	
Gouin, W. G.	do 1st July, 1894, to 31st July, 1894.			1			
Hastie, Wm.	do 1st July, 1894, to 31st Oct., 1894.		1				
Lawder, John.	do 1st July, 1894, to 31st Dec., 1894.		1				
Malone, Thos.	do 1st July, 1894, to 31st July, 1894.			1			
McLean, H. F. H.	do 1st July, 1894, to 15th Dec., 1894.		1				
Osborne, A. D.	do 22nd July, 1894, to 30th June, 1895.		1				
O'Sullivan, D.	do 1st Aug., 1894, to 30th June, 1895.		1				
Persons, G. F.	do 1st June, 1895, to 30th June, 1895.		1				
Pringle, James.	do 25th Mar., 1895, to 30th June, 1895.		1				
Renaud, Albert H.	do 7th Dec., 1894, to 30th June, 1895.		1				
Robins, Paul M.	do 1st July, 1894, to 31st Aug., 1894.	1					
Scott, M. W.	do 16th Apr., 1895, to 30th June, 1895.		1				
Thériault, L.	do 1st Oct., 1894, to 30th June, 1895.				1		
Williams, Geo.	do 1st July, 1894, to 31st July, 1894.		1				
Total		1	14	2	4	1	1

RECAPITULATION.

Employed during the year, as per Statement No. 10	443
do a portion of the year, as per Statement No. 11	23
Total	466
Deduct employed in the Inside and Excise Service	1
do do Excise and Weights and Measures Service	1
do do do Gas Service	9
do do do Preventive Service	1
do do do Food Inspection Service	2
do do do Weights and Measures and Gas Service	5
do do do do and Electric Light Inspection	1
do do do do and Food Inspection Service	3
do do do Gas Service and Electric Light Inspection	5
do do do Preventive Service and Food Inspection Service	1
Net Total	457

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Blackman, C.	107
Blackwood, William	27
Blair, H. C.	118
Blair, J. B.	126
do	109
Blake, R. P.	28
Blaisdell, N. S.	100
Blatch, F. K.	132
Blethen, C. W.	113
Blundell, R.	114
Bois, G. A.	137
Boivin, C. A.	127
do	112
Bolster, George I.	136
Boomer, J.	104
Boomer, J. B.	109
Booth, J. R.	100
Borden, Ritchie & Co.	117, 130
Borradaile, R.	115
do	117
Borthwick & Co.	131
Boswell & Bros.	27
Bott, John	28, 29
Boucher, O. N. E.	112
Bourassa, Jos.	127
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Bourassa, P.	136
Bourget, O.	127
do	111
Bouteiller, G. A.	119
do	106
Bowen, N. H.	104
Bowie, R.	27
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do do	
do do	
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Duty-pay	
Salary	
Subscription.....	
Salary	
Extra services	
Refunds.....	
Contingencies and salaries.....	
do do	
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Lessee	

Can. Doc. 12,455
Can. Doc. 10,457
(C II, 8)

REPORT, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30th JUNE



1895



PART II

INSPECTION OF WEIGHTS AND MEASURES AND GAS

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1895

7A—1896.] Price 5 cents.

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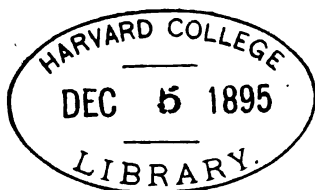
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Can. Doc. 10.45.70



Hon. J. G. Bowring



REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES AND GAS.

To the Honourable
The Controller of Inland Revenue.

SIR,—I have the honour to submit herewith my annual report on the inspection of weights and measures and gas, with the usual statements in connection therewith, for the fiscal year ended 30th June, 1895.

1. The total revenue collected during the year for the inspection of weights and measures was \$39,483.29, as against \$38,651.32 collected during the year ended 30th June, 1894.

2. The total expenditure was \$71,040.93, as against \$73,398.38 expended during the year ended 30th June, 1894.

3. Appendix "A" gives a summary statement of the receipts and expenditure of each inspection division.

4. In Appendices "B," "C" and "D" will be found a detailed statement of weights, measures and weighing machines presented for verification, verified and rejected during the year. The number of all descriptions may be summarily stated as follows :—

	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.....	79,487	79,169	318	0.40
Measures of capacity, Dominion.....	78,981	78,287	694	0.87
Lineal measures	6,527	6,403	114	1.74
Balances, equal arms.....	13,456	13,241	215	1.59
do steel yards.....	4,413	4,357	56	1.26
do platform scales.....	25,611	25,038	573	2.23
Irregular weights.....	645	630	15	2.32
do measures.....	200	200	.....	.....

5. I have again to draw your attention to the fact that the expenditure in the Weights and Measures Branch might be considerably lessened in many of the divisions without affecting the efficiency of the service, by reducing the staff of assistant inspectors.

INSPECTION OF GAS.

6. The total revenue collected during the fiscal year ended 30th June, 1895, for the inspection of gas and gas-meters, was \$17,202.25, as compared with \$16,558.94 collected during the year ended 30th June, 1894.

7. The total expenses were \$20,773.97, as against \$21,775.31 expended during the year ended 30th June, 1894.

8. Appendix "E" gives a summary statement of the receipts and expenditure of each gas inspection district.

9. A statement of the illuminating power and purity of gas inspected during the year will be found in Appendix "F."

10. The illuminating power, where inspection has been made, has been as follows:—

Places.	Number of Tests made.	Number of times below Standard.	Places.	Number of Tests made.	Number of times below Standard.
Barrie	12	.....	Sarnia	12	.....
Belleville	21	.....	Stratford	5	.....
Berlin	12	.....	St. Catharines	10	.....
Brantford	11	.....	St. Thomas	12	.....
Brockville	12	.....	Toronto	104	.....
Chatham	10	.....	Windsor	11	.....
Cobourg	10	.....	Woodstock	12	.....
Cornwall	12	.....	Montreal	105	.....
Dundas	11	.....	Quebec	12	.....
Galt	12	.....	Sherbrooke	12	.....
Guelph	12	.....	Fredericton	12	.....
Hamilton	12	.....	Moncton	6	.....
Ingersoll	12	.....	St. John, N.B.	89	.....
Kingston	36	.....	Halifax	24	.....
Lindsay	2	.....	Pictou	12	.....
Listowell	12	.....	Yarmouth	12	.....
London	35	.....	Charlottetown	31	.....
Napanee	12	.....	Winnipeg	12	.....
Ottawa	22	.....	Nansimo	12	.....
Owen Sound	12	.....	New Westminster	12	.....
Peterborough	12	.....	Vancouver	12	.....
Port Hope	12	.....	Victoria	21	.....

TESTS FOR PURITY.

11. Gas has been tested for sulphur and ammonia at Ottawa, Toronto, Montreal, Quebec, St. John and Halifax.

12. In Ottawa total number of tests made was:—

For sulphur, 22 tests, never in excess.

For ammonia, 22 tests, never in excess.

For sulphuretted hydrogen, 22 tests, never present.

13. In Toronto:—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 104 tests, never present.

14. In Montreal :—

For sulphur, 34 tests, never in excess.

For ammonia, 29 tests, never in excess.

For sulphuretted hydrogen, 137 tests, never present.

15. In Quebec :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

16. In St. John, N.B. :—

For sulphur, 48 tests, never in excess.

For ammonia, 48 tests, never in excess.

For sulphuretted hydrogen, 89 tests, never present.

17. In Halifax :—

For sulphur, 24 tests, never in excess.

For ammonia, 24 tests, never in excess.

For sulphuretted hydrogen, 24 tests, never present.

18. In addition to the foregoing, tests for sulphuretted hydrogen have been made at each of the following places where illuminating power has been tested with the following results :—

Places.	Number of Tests.	Present.	Places.	Number of Tests.	Present.
Barrie.....	12		Peterborough.....	12	
Belleville.....	21		Port Hope.....	22	
Berlin.....	12		Sarnia.....	12	
Brantford.....	11		Stratford.....	5	
Brockville.....	12		St. Catharines.....	10	
Chatham.....	11	1	St. Thomas.....	12	
Cobourg.....	18		Windsor.....	11	
Cornwall.....	12		Woodstock.....	12	
Dundas.....	11		Sherbrooke.....	12	1
Galt.....	12		Fredericton.....	12	
Guelph.....	12		Moncton.....	6	
Hamilton.....	12		Pictou.....	12	
Ingersoll.....	12		Yarmouth.....	12	
Kingston.....	33		Charlottetown.....	31	
Lindsay.....	2		Winnipeg.....	12	
Listowell.....	12		Nanaimo.....	13	2
London.....	35		New Westminster.....	12	
Napanee.....	12	1	Vancouver.....	12	
Owen Sound.....	12		Victoria, B.C.....	21	

19. The details of gas-meter inspection will be found in Appendix "G." The result, as compared with last year, may be stated as follows :—

	Presented for Verification.	Rejected.
1893-94.....	12,833	180
1894-95.....	13,552	196

20. The gap between the expenditure and revenue, in respect of this service, has now been materially narrowed, and the undersigned has reason to believe that when the accounts for the now current fiscal year are presented to parliament, the promise made when the Act respecting the Inspection of Electric Lights was introduced will be fully redeemed, namely, that the revenue from the joint sources (gas and electric light) will be fully equal to the expenditure incurred therein.

E. MIALL,
Commissioner.

OTTAWA, 16th October, 1895.

APPENDIX A.

STATEMENT of Weights and Measures' Expenditures and Receipts, for the Year ended 30th June, 1895.

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURES.						Receipts.
		Salaries.	Seizure Expenses.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville	Johnson, Wm. } Slattery, Thos. } Irwin, S. }	2,600 00	29 25	75 00	395 83	255 22	3,355 30	1,561 88
Hamilton	Freed, A. T. } McDonald, John } Marentette, A. } Fitzgerald, E. W. } Laidman, R. H. } Beattie, Thos. } Wheatley, A. E. }	5,000 92			799 75	171 69	6,671 36	8,654 58
Kingston	Macdonald, J. A. } Whitaker, W. } Giffin, W. W. }	2,350 00		90 00	456 06	246 41	3,142 47	1,450 43
London	Egan, Jas. } Coughlin, D. } Thomas, J. S. }	2,700 00			479 37	121 83	3,301 20	1,941 29
Orillia	Bolster, Geo. I. } Lyons, John. } Elliott, T. H. }	2,299 92			432 45	59 75	2,792 12	1,269 94
Ottawa	Code, A. } Gorman, M. } Cosgrove, J. } Lynch, P. }	3,100 00		208 34	673 68	109 60	4,091 62	1,418 4
Toronto	Piper, H. } Milligan, R. J. } Wright, R. J. } Todd, T. }	3,400 00			667 18	89 16	4,156 34	2,994 76
Windsor	Hayward, W. J. } Hughes, R. A. }	1,850 00			730 22	67 17	2,647 39	2,247 21
	District Inspectors				15 00	1 25	16 25	.....
	Ontario	23,999 84	29 25	373 34	4,649 54	1,122 08	30,174 05	21,538 52

APPENDIX A—Continued.

STATEMENT of Weights and Measures' Expenditures and Receipts for the Year ended 30th June, 1895—Continued.

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURES.						Receipts
		Salaries.	Seizure Expenses.	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Montreal.....	Chalut, J. O. } Daoust, J. A. } Dorion, G. T. } Gervais, S. } Richards, J. U. } Baker, J. S. } Hébert, J. A. P. } Tomlinson, W. W. } Fournier, L. A. }	7,100 00			873 58	273 74	8,247 32	9,077 31
Quebec.....	Bourassa, P. E. } Pinhey, H. } Chabot, F. X. } Petit, J. B. } Kelley, M. } Guay, A. } Moreau, A. }	4,600 00	20 00	150 00	1,717 81	162 40	6,650 21	3,542 39
Three Rivers ...	Olivier, J. A. } Provost, J. J. } Mongeon, C. }	2,200 00			324 82	31 93	2,556 75	909 14
	Quebec.....	13,900 00	20 00	150 00	2,916 21	468 07	17,454 28	13,529 04
King's.....	Scovil, W. B. } Richard, D. }	1,400 00			193 47	12 06	1,605 53	324 60
St. John.....	Wilnot, J. B. } Cowan, E. } Bois, Geo. } Thériault, L. }	2,500 00			181 13	18 92	2,700 05	782 57
	New Brunswick..	3,900 00			374 60	30 98	4,305 58	1,107 17
Cape Breton...	Tremaine, L. E.	800 00			141 23	33 15	974 38	242 93
Halifax.....	Ryan, J. B. } Kelly, E. }	1,600 00		300 00	124 48	151 57	2,176 05	520 79
Pictou.....	McKay, J. } Chisholm, J. J. }	1,500 00			83 21	31 60	1,614 81	305 64
Yarmouth.....	Allison, Chs.	1,000 00			347 43	23 80	1,371 23	574 22
	Nova Scotia.....	4,900 00		300 00	696 35	240 12	6,136 47	1,643 58
Charlotte town, P.E.I.	Reddin, Jas. } Hughes, H. }	1,800 00			243 67	39 94	2,083 61	412 10

APPENDIX A—*Concluded.*STATEMENT of Weights and Measures' Expenditures, Receipts, &c.—*Concluded.*

Inspection Divisions.	Inspectors and Assistants.	EXPENDITURES.						Receipts.
		Salaries.	Seizure Expenses.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Winnipeg.....	Huggard, R. T.....							
	Cowley, W.							
	Costello, J. W.							
	Ross, H. E.	4,766 62		108 00	215 43	129 48	5,219 53	910 53
	McDonald, A. W.							
	Russell, W. W.							
	Looby, John.....							
	Girdlestone, R. J. M.)							
	District Inspector.....				127 90		127 90	
	Manitoba	4,766 62		108 00	343 33	129 48	5,347 43	910 53
Victoria, B.C....	Findley, H.	1,150 00		300 00	415 55	73 25	1,938 80	342 35
	Leighton, W. K.							
Insp. of Scale Factories.....	Magness, Robt.....	900 00			363 25	9 38	1,272 63	

RECAPITULATION.

Ontario.....	23,999 84	29 25	373 34	4,649 54	1,122 08	30,174 05	21,538 52
Quebec.....	13,900 00	20 00	150 00	2,916 21	468 07	17,454 28	13,529 04
New Brunswick.....	3,900 00			374 60	30 98	4,305 58	1,107 17
Nova Scotia	4,900 00		300 00	696 35	240 12	6,136 47	1,643 58
Prince Edward Island.....	1,800 00			243 67	39 94	2,083 61	412 10
Manitoba.....	4,766 62		108 00	343 33	129 48	5,347 43	910 53
British Columbia.....	1,150 00		300 00	415 55	73 25	1,938 80	342 35
Inspector of Scale Factories.....	900 00			363 25	9 38	1,272 63	
General Contingencies.....					1,933 69	1,933 69	
Printing.....					290 71	290 71	
Stationery.....					103 68	103 68	
Grand Totals.. ..	55,316 46	49 25	1,231 34	10,002 50	4,441 38	71,040 93	39,483 29

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX

RETURN of Weights and Measures Inspected during the Fiscal Year ended 30th
for each Division, for each Province.

Inspection Offices.	WEIGHTS.									MEASURES OF		
	Dominion.			Troy.		Miscellaneous				Dominion.		
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	
<i>Ontario.</i>												
Belleville	2,678	2,678				7	7		1,572	1,572		
Hamilton	14,920	14,906	14						6,170	6,149	21	
Kingston	1,241	1,183	58			16	16		10,880	10,278	602	
London	2,014	2,014				1	1		8,508	8,503		
Orillia	1,846	1,846							1,373	1,373		
Ottawa	2,747	2,742	5			2	2		2,214	2,212	2	
Toronto	5,152	5,152				11	11		10,683	10,683		
Windsor	3,884	3,884							1,376	1,376		
	34,481	34,404	77			37	37		42,781	42,156	625	
<i>Quebec.</i>												
Montreal	22,119	22,089	30	4	4	85	85		23,939	23,934	5	
Quebec	12,766	12,555	211			406	391	15	8,519	8,465	54	
Three Rivers	2,576	2,576				13	13		3,200	3,194	6	
	37,461	37,220	241	4	4	504	489	15	35,658	35,593	65	
<i>New Brunswick.</i>												
King's	627	627				1	1		745	744	1	
St. John	1,496	1,496				1	1		3,865	3,865		
	2,122	2,122				2	2		4,610	4,609	1	
<i>Nova Scotia.</i>												
Cape Breton	417	411	6			57	57		623	618	5	
Halifax	1,788	1,788		5	5	23	23		1,609	1,609		
Pictou	336	336				15	15		1,052	1,052		
Yarmouth	1,147	1,147				18	18		1,225	1,225		
	3,688	3,682	6	5	5	113	113		4,509	4,504	5	
<i>Prince Edward Island.</i>												
Charlottetown	961	961							375	375		
<i>Manitoba.</i>												
Winnipeg	524	524							1,336	1,336		
<i>British Columbia.</i>												
Victoria	370	370		12	12				120	120		

3.

June, 1895, showing the Total Number brought for Verification, Verified and Rejected, and for the whole Dominion.

CAPACITY.		MEASURES OF LENGTH.			BALANCES, &c.								
Irregular.					Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
7	7	75	75	....	428	428	....	119	119	....	1,232	1,232	....
3	3	613	597	16	3,642	3,569	73	2,069	2,028	31	6,110	5,902	208
....	....	161	160	1	226	186	40	46	37	9	937	785	152
....	....	81	81	....	291	282	9	145	142	3	1,152	1,111	41
15	15	310	310	....	315	315	....	83	83	....	921	917	4
....	....	258	258	....	402	401	1	16	16	....	1,149	1,148	1
2	2	826	826	....	932	932	....	498	498	....	1,686	1,686	....
....	....	126	126	....	608	608	....	107	107	....	1,691	1,679	12
27	27	2,450	2,433	17	6,844	6,721	123	3,073	3,030	43	14,878	14,460	418
106	106	2,167	2,163	4	3,231	3,225	6	901	899	2	5,743	5,678	65
4	4	1,263	1,187	76	1,755	1,691	64	131	124	7	1,460	1,417	43
....	....	230	229	1	412	396	17	86	84	2	665	646	19
110	110	3,660	3,579	81	5,398	5,311	87	1,068	1,067	11	7,868	7,741	127
....	....	9	9	....	115	115	....	20	20	....	252	249	3
4	4	13	13	....	241	240	1	51	51	....	390	387	3
4	4	22	22	....	356	355	1	71	71	....	642	636	6
21	21	45	38	7	75	72	3	14	13	1	181	174	7
....	....	38	29	9	289	289	....	65	65	....	338	337	1
24	24	8	8	....	65	64	1	2	2	....	209	207	2
....	....	256	256	....	201	201	....	35	35	....	382	381	1
45	45	347	331	16	630	626	4	116	115	1	1,110	1,099	11
....	....	19	19	....	72	72	....	3	3	....	336	336	....
1	1	19	19	....	87	87	....	42	41	1	501	490	11
2	2	....	....	....	69	69	....	40	40	....	286	286	....

APPENDIX

RETURN of Weights and Measures Inspected during the Fiscal Year ended 30th
for each Division, for each Province.

RECAPIT

Inspection Offices by Provinces.	WEIGHTS.						MEASURES OF				
	Dominion.			Troy.	Miscellaneous		Dominion.				
	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
Ontario	34,481	34,404	77	.....	.....	26	26	.....	42,571	41,948	623
Quebec	37,461	37,220	241	4	4	504	489	15	35,658	35,358	300
New Brunswick	2,122	2,122	.....	.....	.....	2	2	.....	4,632	4,631	1
Nova Scotia	3,688	3,682	6	5	5	113	113	.....	4,509	4,504	5
Prince Edward Island	961	961	.....	.....	.....	.....	.....	.....	375	375	.....
Manitoba	524	524	.....	.....	.....	.....	.....	.....	1,136	1,136	.....
British Columbia	370	370	.....	12	12	.....	.....	.....	100	100	.....
	79,607	79,283	324	21	21	645	630	15	88,981	88,287	684

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

B—*Concluded.*

June, 1895, showing the Total Number brought for Verification, Verified and Rejected, and for the whole Dominion.

ULATION.

CAPACITY.		MEASURES OF LENGTH.			BALANCES, &c.								
Irregular.					Equal Armed.			Seecyards.			Platform Scales, Weigh Bridges, &c.		
Brought for Verification.	Verified.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.	Brought for Verification.	Verified.	Finally Rejected.
38	38	2,450	2,433	17	6,844	6,721	123	3,073	3,030	43	14,878	14,460	418
110	110	3,660	3,579	81	5,398	5,311	87	1,068	1,067	11	7,868	7,741	127
4	4	22	22	....	356	355	1	71	71	....	642	636	6
45	45	347	331	16	630	626	4	116	115	1	1,100	1,089	11
.....	.....	19	19	....	72	72	....	3	3	....	336	336	....
1	1	19	19	....	87	87	....	42	41	1	501	490	11
2	2	.....	.....	....	69	69	....	40	40	....	286	286	....
200	200	6,517	6,408	114	13,456	13,241	215	4,413	4,357	56	25,611	25,038	573

E. MIALL,
Commissioner.

APPENDIX

RETURN showing the number of Dominion Weights and Lineal Measures of each Year ended

INSPECTION DIVISIONS.	DOMINION												
	Aver												
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.
<i>Ontario.</i>													
Belleville					3	7	73	286	261	496	443	307	283
Hamilton					8	18	289	291	2,759	3,923	3,568	1,144	732
Kingston		6		2	1	5	61	78	83	209	203	153	142
London						2	33	89	187	380	384	304	196
Orillia							41	98	173	348	326	211	194
Ottawa					5	5	102	163	236	470	453	349	239
Toronto					6	16	92	234	521	1,610	994	547	433
Windsor					2	11	92	214	314	726	661	443	410
Totals		6		2	25	64	783	1,372	4,534	7,552	7,042	3,356	2,798
<i>Quebec.</i>													
Montreal		49		4	43	39	1,039	812	1,921	3,494	3,496	2,769	2,677
Quebec	19	91	24	50	202	163	831	923	937	1,691	1,791	1,637	1,646
Three Rivers		2		4	13	11	221	109	281	396	399	382	339
Totals	19	142	24	58	258	213	2,091	1,844	3,139	5,571	5,682	4,838	4,652
<i>New Brunswick.</i>													
King's						1	25	43	60	159	126	66	55
St. John					1	7	49	140	73	326	268	174	150
Totals					1	8	74	183	133	485	394	240	205
<i>Nova Scotia.</i>													
Cape Breton		25	4	9	7	2	14	1	37	106	84	38	29
Halifax		10	1	7	9	32	77	132	122	399	314	220	188
Pictou							2	41	14	93	71	31	27
Yarmouth						5	17	69	26	279	219	144	115
Totals		35	5	16	16	39	110	243	199	877	688	433	359
<i>Prince Edward Island.</i>													
Charlottetown						1	19	33	65	229	188	107	100
<i>Manitoba.</i>													
Winnipeg		10					20		75	101	95	47	45
<i>British Columbia.</i>													
Victoria							6		31	82	70	47	41

C.

Denomination presented for Verification in each Inspection Division during the Fiscal 30th June, 1895.

Weights.							Troy weights presented.	Irregular weights presented.	LINEAL MEASURES.										
1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	½ dr.	Total number presented.			6 feet.	5 feet.	1 yard.	½ yard.	2 feet.	1 foot.	½ foot.	100 feet chains.	66 feet chains.	Tape or riband.	Total number presented.
197	102	37	11	1	.....	2,678	.....	7	.....	.....	75	.....	.....	.....	.....	.....	.....	.....	75
716	507	169	10	4	1	14,980	.....	.....	.....	.....	613	.....	.....	.....	.....	.....	.....	.....	613
91	69	15	3	.....	.....	1,241	.....	16	.....	.....	161	.....	.....	.....	.....	.....	.....	.....	161
174	110	46	8	5	2	2,014	.....	1	.....	.....	81	.....	.....	.....	.....	.....	.....	.....	81
146	81	32	12	7	4	1,845	.....	.....	.....	.....	310	.....	.....	.....	.....	.....	.....	.....	310
243	104	27	1	.....	.....	2,747	.....	2	.....	.....	258	.....	.....	.....	.....	.....	.....	.....	258
391	261	92	27	31	.....	5,152	.....	.....	.....	.....	814	.....	12	.....	.....	.....	.....	.....	826
328	207	74	8	5	2	3,884	.....	.....	1	.....	125	.....	.....	.....	.....	.....	.....	.....	126
2,236	1,432	492	80	53	9	34,481	.....	26	1	.....	2,437	.....	12	.....	.....	.....	.....	.....	2,450
2,036	1,076	151	50	64	1	22,119	4	85	.....	.....	2,167	.....	.....	.....	.....	.....	.....	.....	2,167
976	294	57	10	3	1	12,766	.....	406	.....	.....	1,261	.....	.....	.....	.....	.....	.....	.....	1,261
133	43	4	.....	.....	.....	2,576	.....	13	.....	.....	239	1	.....	.....	.....	.....	.....	.....	230
3,145	1,413	212	60	67	2	37,461	4	504	.....	.....	3,657	1	.....	.....	.....	.....	.....	.....	3,658
32	8	3	1	.....	.....	627	.....	1	.....	.....	9	.....	.....	.....	.....	.....	.....	.....	9
114	51	6	.....	.....	.....	1,495	.....	1	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	13
146	59	9	1	.....	.....	2,122	.....	2	.....	.....	22	.....	.....	.....	.....	.....	.....	.....	22
22	9	3	.....	.....	.....	417	.....	57	.....	.....	45	.....	.....	.....	.....	.....	.....	.....	45
91	33	8	1	1	1	1,788	.....	23	.....	.....	38	.....	.....	.....	.....	.....	.....	.....	38
21	10	2	.....	.....	.....	336	.....	15	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	8
89	49	13	8	7	1	1,147	.....	18	.....	.....	256	.....	.....	.....	.....	.....	.....	.....	256
223	101	26	9	8	2	3,688	5	113	.....	8	339	.....	.....	.....	.....	.....	.....	.....	347
86	32	9	1	.....	.....	961	.....	.....	.....	.....	19	.....	.....	.....	.....	.....	.....	.....	19
38	25	9	6	5	3	524	.....	.....	.....	.....	19	.....	.....	.....	.....	.....	.....	.....	19
39	5	.....	.....	.....	.....	370	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures of each
Year ended

INSPECTION DIVISIONS.	Dominion												Avo		
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.	
<i>Ontario.</i>															
Belleville.....					3	7	73	205	261	486	443	307	283	22	
Hamilton.....					8	18	289	285	2,757	3,920	3,567	1,142	792	72	
Kingston.....		6		2	1	5	52	63	72	201	197	150	140	12	
London.....						2	33	89	187	380	384	204	195	18	
Orillia.....							41	98	173	348	326	211	194	17	
Ottawa.....					5	5	101	163	236	469	461	348	298	20	
Toronto.....					6	16	92	234	521	1,010	994	547	483	47	
Windsor.....					2	11	92	214	314	726	661	442	410	38	
Totals.....		6		2	25	64	773	1,351	4,521	7,540	7,033	3,351	2,796	2,381	
<i>Quebec.</i>															
Montreal.....		49		4	43	39	1,039	807	1,920	3,490	3,495	2,765	2,672	2,383	
Quebec.....	19	91	24	50	202	161	807	865	925	1,650	1,769	1,672	1,627	1,380	
Three Rivers.....		2		4	13	11	221	109	281	386	399	382	339	29	
Totals.....	19	142	24	58	258	211	2,067	1,781	3,126	5,526	5,663	4,819	4,638	4,002	
<i>New Brunswick.</i>															
King's.....						1	25	43	60	159	126	66	55	8	
St. John.....					1	7	49	140	73	326	268	174	150	13	
Totals.....					1	8	74	183	133	485	394	240	205	19	
<i>Nova Scotia.</i>															
Cape Breton.....		25	4	9	7	2	14	1	37	105	83	37	28	3	
Halifax.....		10	1	7	9	32	77	132	122	399	314	220	188	12	
Pictou.....							2	41	14	93	71	31	27	2	
Yarmouth.....						5	17	69	26	279	219	144	115	10	
Totals.....		35	5	16	16	39	110	243	199	876	687	432	358	28	
<i>Prince Edward Island</i>															
Charlottetown.....						1	19	33	65	229	188	107	100	9	
<i>Manitoba.</i>															
Winnipeg.....		10					20		75	101	95	47	45	5	
<i>British Columbia.</i>															
Victoria.....							6		31	82	70	47	41	9	

—Continued.

Denomination, Inspected and Verified in each Inspection Division during the Fiscal Month June, 1895.

WEIGHTS.							LINEAL MEASURES.												
Lapoids.							Troy Weights.	Miscellaneous Weights.	6 feet.	5 feet.	1 yard.	½ yard.	2 feet.	1 foot.	½ foot.	100 feet chains.	66 feet chains.	Tape or Riband.	Total number Verified.
1 oz.	8 drs.	4 drs.	2 drs.	1 dr.	½ dr.	Total number Verified.													
197	102	37	11	1	...	2,678	...	7	...	...	75	...	...	...	...	...	...	...	75
716	507	169	10	4	1	14,906	...	...	...	...	597	...	...	...	...	...	...	...	597
90	60	15	3	...	...	1,183	...	16	...	...	160	...	...	...	...	...	...	...	160
174	110	46	8	5	2	2,014	...	1	...	...	81	...	...	...	...	...	...	...	81
146	81	32	12	7	4	1,845	...	...	...	...	310	...	...	...	...	...	...	...	310
243	104	27	1	...	...	2,742	...	2	...	...	258	...	...	...	...	...	...	...	258
391	261	92	27	31	...	5,152	...	...	...	...	814	...	12	...	...	...	...	...	826
328	207	74	8	5	2	3,884	...	...	1	...	125	...	...	...	...	...	...	...	126
2,285	1,432	492	80	53	9	34,404	...	26	1	...	2,420	...	12	...	...	...	...	...	2,433
2,033	1,074	151	50	64	1	22,089	4	85	...	...	2,163	...	...	...	...	...	...	...	2,163
969	293	57	10	3	1	12,555	...	391	...	...	1,187	...	...	...	...	...	...	...	1,187
133	43	4	...	...	...	2,576	...	13	...	...	228	1	...	...	...	...	...	...	229
3,135	1,410	212	60	67	2	37,220	4	489	...	...	3,578	1	...	...	...	...	...	...	3,579
32	8	3	1	...	...	627	...	1	...	...	9	...	...	...	...	...	...	...	9
114	51	6	...	...	...	1,495	...	1	...	...	13	...	...	...	...	...	...	...	13
146	59	9	1	...	...	2,122	...	2	...	...	22	...	...	...	...	...	...	...	22
21	9	3	...	...	...	411	...	57	...	...	38	...	...	...	...	...	...	...	38
91	33	8	1	1	1	1,788	5	23	...	...	29	...	...	...	...	...	...	...	29
21	10	2	...	...	...	336	...	15	...	8	...	...	...	...	...	...	...	...	8
89	49	13	8	7	1	1,147	...	18	...	...	256	...	...	...	...	...	...	...	256
222	101	26	9	8	2	3,682	5	113	...	8	323	...	...	...	...	...	...	...	331
86	32	9	1	...	...	961	...	...	...	...	19	...	...	...	...	...	...	...	19
38	25	9	6	5	3	524	...	...	...	...	19	...	...	...	...	...	...	...	19
39	5	...	...	...	...	370	12	...	...	...	...	...	...	...	...	...	...	...	...

APPENDIX

RETURN showing the number of Dominion Weights and Lineal Measure
Year ended

INSPECTION DIVISIONS.	DOMINION											
	Avoir											
	60 lbs.	50 lbs.	30 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.
<i>Ontario.</i>												
Hamilton						6	2	3	1	29		
Kingston.....					9	15	11	8	6	12	2	4
Ottawa.....					1			1	2	1		
Totals.....					10	21	13	12	9	5	2	4
<i>Quebec.</i>												
Montreal						5	1	4	3	4	5	3
Quebec.....				2	24	58	12	41	22	15	19	10
Three Rivers												
Totals.....				2	24	63	13	45	25	19	24	13
<i>Nova Scotia.</i>												
Cape Breton								1	1	1	1	1
Halifax												
Totals.....								1	1	1	1	1

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

—Concluded.

of each Denomination, Rejected in each Inspection Division, during the Fiscal
 0th June, 1895.

WEIGHTS.					Total number Rejected.	LINEAL MEASURES.								Total number Rejected
upois.						1 yard.	$\frac{1}{2}$ yard.	2 feet.	1 foot.	$\frac{1}{2}$ foot.	100 feet chains.	66 feet chains.	Tape or Ribband.	
8 drs.	4 drs.	2 drs.	1 dr.	$\frac{1}{2}$ dr.										
.....	14	16	.....	.....	.....	.....	.....	.....	.....	16
.....	58	1	.....	.....	.....	.....	.....	.....	.....	1
.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	77	17	.....	.....	.....	.....	.....	.....	.....	17
.....
2	30	4	.....	.....	.....	.....	.....	.....	.....	4
1	211	74	.....	.....	.....	2	.....	.....	.....	76
.....	1	.....	.....	.....	.....	.....	.....	.....	1
3	241	79	.....	.....	.....	2	.....	.....	.....	81
.....
.....	6	7	.....	.....	.....	.....	.....	.....	.....	7
.....	9	.....	.....	.....	.....	.....	.....	.....	9
.....	6	16	.....	.....	.....	.....	.....	.....	.....	1

E. MIALL,
 Commissioner.

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and Inspection Division, during the Fiscal Year.

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.								
	Dominion.								
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.
									Total number Percent.
<i>Ontario.</i>									
Belleville.....	28	1	17	139	260	602	450	75	1.57
Hamilton.....	68	97	272	827	1,138	1,895	1,571	298	6.19
Kingston.....	235	2,027	1,892	2,267	946	1,525	1,866	115	10.90
London.....	3	284	167	1,035	1,520	3,452	1,957	85	8.50
Orillia.....	2	24	31	222	360	414	302	18	1.57
Ottawa.....	1	41	82	313	468	687	456	136	2.24
Toronto.....	7	226	466	1,385	2,007	2,974	3,090	517	19.66
Windsor.....	78	16	48	248	345	356	232	53	1.55
Totals.....	421	2,716	2,975	6,436	7,044	11,905	9,924	1,297	61
<i>Quebec.</i>									
Montreal.....	1	730	1,173	2,933	4,406	5,939	5,432	2,656	3
Quebec.....		166	236	1,275	1,971	2,056	1,651	995	8
Three Rivers.....		195	92	395	650	739	612	312	31
Totals.....	1	1,091	1,501	4,603	7,027	8,734	7,695	3,863	1,101
<i>New Brunswick.</i>									
King's.....				136	285	209	97	16	2
St. John.....		173	114	561	934	887	778	292	126
Totals.....		173	114	697	1,219	1,096	875	308	128
<i>Nova Scotia.</i>									
Cape Breton.....		5	1	88	142	184	107	96	2
Halifax.....		76	54	262	299	456	218	208	34
Pictou.....		6	9	113	334	402	184	4	1.02
Yarmouth.....	12	25	21	242	445	316	135	29	1.55
Totals.....	12	112	85	705	1,220	1,358	644	337	34
<i>Prince Edward Island.</i>									
Charlottetown.....		1		32	78	154	95	15	5
<i>Manitoba.</i>									
Winnipeg.....	68		3	165	227	306	563	3	1.36
<i>British Columbia.</i>									
Victoria.....			1	20	2	37	60		19

weighing Machines of each Denomination Presented for Verification in each year ended 30th June, 1895.

IRREGULAR MEASURES.	BALANCES.															Total Presented.
	With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges, or Platform Scales.							
	5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.		
7	112	316			114		5		501	87	404	113	42	85	1,779	
3	1,370	2,272			2,037	20	2		3,934	149	1,469	293	57	208	11,811	
	70	154	1	1	42	4			337	132	315	50	20	83	1,209	
	100	191			142	3			369	54	530	88	26	85	1,588	
15	112	203			83				377	35	376	60	2	71	1,319	
	56	346			16				496	141	387	45	45	35	1,567	
	269	663			488	6	3	1	701	65	566	177	45	132	3,116	
2	190	418			106		1		804	107	514	132	28	106	2,406	
27	2,279	4,563	1	1	3,028	33	11	1	7,519	770	4,561	958	265	805	24,795	
106	821	2,283	127		889	8	3	1	2,023	1,351	1,868	165	165	171	9,875	
4	155	1,456	30	114	126	3	2		387	566	427	36	19	25	3,346	
	35	377			34		2		157	237	228	15	22	6	1,113	
110	1,011	4,116	157	114	1,049	11	7	1	2,567	2,154	2,523	216	206	202	14,334	
4	38	77			20				138	51	50		1	12	387	
	47	194			51				156	109	93	10	9	13	682	
4	85	271			71				294	160	143	10	10	25	1,069	
21	9	56		10	14				107	52	13	3	6		270	
	34	251		4	60	2	1	2	152	58	110	11	3	4	692	
	5	57		3	2				111	58	21	1	5	13	276	
24	69	132			35				239	58	53	6	7	19	618	
45	117	496		17	111	2	1	2	609	226	197	21	21	36	1,856	
	60	112			3				111	67	132	10	9	7	511	
1	26	59		2	42				190	9	180	32	29	61	630	
2	28	41			37	3			144	17	95	11	4	15	395	

RETURN showing the Number of Dominion Measures of Capacity, Balances and Division, during the Fiscal Year.

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.									
	Dominion.									
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{4}$ Pint.	Gill.	$\frac{1}{8}$ Gill. Total number Verified.
<i>Ontario.</i>										
Belleville	28	1	17	139	260	602	450	75		157
Hamilton	68	96	265	825	1,133	1,893	1,567	298	4	6,146
Kingston	215	1,514	1,865	2,258	942	1,507	1,866	104	7	10,575
London	3	284	167	1,035	1,520	3,452	1,957	85		8,538
Orillia	2	24	31	222	360	414	302	18		1,573
Ottawa		41	82	313	468	686	455	136	30	2,271
Toronto	7	226	466	1,385	2,007	2,974	3,090	517	20	10,686
Windsor	78	16	48	248	345	356	232	53		1,575
Totals	401	2,202	2,941	6,425	7,035	11,884	9,919	1,286	61	42,136
<i>Quebec.</i>										
Montreal	1	729	1,173	2,932	4,406	5,937	5,431	2,656	666	3,339
Quebec		161	233	1,269	1,971	2,031	1,646	885	261	8,465
Three Rivers		193	92	395	649	737	611	312	174	3,194
Totals	1	1,083	1,498	4,596	7,026	8,705	7,688	3,853	1,101	35,333
<i>New Brunswick.</i>										
King's				136	285	208	97	16	2	74
St. John		173	114	561	934	887	778	292	126	3,885
Totals		173	114	697	1,219	1,095	875	308	128	4,669
<i>Nova Scotia.</i>										
Cape Breton		5	1	86	139	184	107	96		615
Halifax		76	54	262	299	456	218	208	34	1,609
Pictou		6	9	113	334	402	184	4		1,462
Yarmouth	12	25	21	242	446	316	135	29		1,225
Totals	12	112	85	703	1,217	1,358	644	337	34	4,364
<i>Prince Edward Island.</i>										
Charlottetown		1		32	78	154	95	15		37
<i>Manitoba.</i>										
Winnipeg	68		3	165	227	306	563	3	1	1,335
<i>British Columbia.</i>										
Victoria			1	20	2	37	60			130

D—Continued.

Weighing Machines of each Denomination Inspected and Verified in each Inspection Year ended 30th June, 1895.

IRREGULAR MEASURES.	BALANCES.														Total Verified.
	With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges, or Platform Scales.						
	5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	
7	112	316			114		5		501	87	404	113	42	85	1,779
3	1,361	2,208			2,006	20	2		3,873	142	1,390	273	50	174	11,499
	48	136	1	1	34	3			291	102	278	37	13	64	1,008
	99	183			139	3			352	53	515	85	26	80	1,535
	112	203			83				373	35	376	60	2	71	1,315
15	56	345			16				496	141	387	45	44	35	1,565
	269	663			488	6	3	1	701	65	566	177	45	132	3,116
2	190	418			106		1		800	107	507	132	28	105	2,394
27	2,247	4,472	1	1	2,986	32	11	1	7,387	732	4,423	922	250	746	24,211
106	819	2,279	127		887	8	3	1	2,011	1,332	1,848	164	156	167	9,802
4	149	1,403	29	110	119	3	2		376	542	419	36	19	25	3,232
	34	361			32		2		154	232	218	14	22	6	1,075
110	1,002	4,043	156	110	1,038	11	7	1	2,541	2,106	2,485	214	197	198	14,109
4	38	77			20				137	51	48		1	12	384
	47	193			51				155	107	93	10	9	13	678
4	85	270			71				292	158	141	10	10	25	1,062
	9	53		10	13				106	50	13	1	4		259
21	34	251		4	60	2	1	2	152	57	110	11	3	4	691
	5	56		3	2				111	57	21	1	4	13	273
24	69	132			35				238	58	53	6	7	19	617
45	117	492		17	110	2	1	2	607	222	197	19	18	36	1,840
	60	112			3				111	67	132	10	9	7	511
1	26	59		2	41				187	8	177	31	27	60	618
2	28	41			37	3			144	17	95	11	4	15	395

APPENDIX

DETAIL showing the Number of Dominion Measures of Capacity, Balances and the Fiscal Year ended

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.									
	Dominion.									
	Bushel.	$\frac{1}{2}$ bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{4}$ Gill.
<i>Ontario.</i>										
Hamilton		1	7	2	5	2	4			24
Kingston	20	513	27	9	4	18		11		62
London										
Orillia										
Ottawa						1	1			2
Windsor										
<i>Quebec.</i>	20	514	34	11	9	21	5	11		65
Montreal		1		1		2	1			5
Quebec		5	3	6		25	5	10		34
Three Rivers		2			1	2	1			6
<i>New Brunswick.</i>		8	3	7	1	29	7	10		65
King's						1				1
St. John										
<i>Nova Scotia.</i>						1				1
Cape Breton				2	3					5
Halifax										
Pictou										
Yarmouth										
<i>Manitoba.</i>				2	3					5
Winnipeg										

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

—Concluded.

Weighting Machines of each Denomination Rejected in each Inspection Division, during 30th June, 1895.

BALANCES.														
With Equal Arms.				Steelyards, with Divided Arms.				Weigh-Bridges or Platform Scales.						Total Number Rejected.
5 lbs. and under.	5 lbs. to 50 lbs.	50 lbs. to 100 lbs.	100 lbs. and upwards.	500 lbs. and under.	500 lbs. to 1,000 lbs.	1,000 lbs. to 2,000 lbs.	2,000 lbs. and upwards.	250 lbs. and under.	250 lbs. to 500 lbs.	500 lbs. to 2,000 lbs.	2,000 lbs. to 4,000 lbs.	4,000 lbs. to 6,000 lbs.	6,000 lbs. and upwards.	
9 22 1	64 18 8			31 8 3	1			61 46 17 4	7 30 1	79 37 15	20 13 3	7 7	34 19 5	312 201 53
	1											1		4 2
								4		7			1	12
32	91			42	1			132	38	138	36	15	59	584
2 6 1	4 53 16	1	4	2 7 2				12 11 3	19 24 5	20 8 10	1 1	9	4	73 114 38
9	73	1	4	11				26	48	38	2	9	4	225
								1		2				3
	1							1	2					4
	1							2	2	2				7
	3			1				1	2		2	2		11
	1								1					1
								1				1		3
														1
	4			1				2	4		2	3		16
				1				3	1	3	1	2	1	12

E. MIALL,
Commissioner.

APPENDIX E.

STATEMENT of Gas Inspection Expenditures and Receipts for the year ended 30th June, 1895.

Districts.	Inspectors.	EXPENDITURES.					Receipts.
		Salaries.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Barrie.....	Shanacy, M.....	100 00			5 15	105 15	4 3
Belleville.....	Johnson, W.....	250 00	50 00		42 55	342 55	4 1
Berlin.....	Lynes, K.....	100 00			13 50	113 50	12 1
Brockville.....	Giffin, W. M.....	91 63		1 00	24 52	117 15	113 5
Cobourg.....	Bickle, J. W.....	100 00		29 75	48 77	178 52	104 7
Cornwall.....	Mulhern, M. M.....	100 00			50 40	150 40	4 7
Guelph.....	Broadfoot, S.....	100 00			13 03	113 03	15 5
Hamilton.....	McPhie, D.....	1,700 00	36 00	78 30	41 60	1,855 90	1,02 5
	Dennis, A. W.....	400 00	45 00		66 01	511 01	26 5
Kingston.....	Burrows, W.....	100 00	60 00			160 00	60 0
Listowel.....	Hawkins, A. St. G.....	1,000 00	110 00	362 70	227 45	1,700 15	2,138 5
London.....	Williams, J.....	100 00			6 00	106 00	82 5
Napanee.....	Elliott, Geo. M.....	900 00	225 00		738 40	1,863 40	37 5
Ottawa.....	Roche, H. G.....	200 00	125 00			325 00	46 5
Owen Sound.....	Graham, W. J.....	200 00		7 55	10 50	218 05	88 5
Peterborough.....	Cahill, T.....		20 00		1 75	21 75	36 0
Sarnia.....	Hicks, W. H.....	150 00				150 00	29 0
Stratford.....	Rennie, Geo.....						
Toronto.....	Johnstone, J. K.....	2,199 92		2 95	49 11	2,251 98	3,571 0
	Pape, James.....			10 00		10 00	
District Inspector.....							
Ontario.....		7,791 55	671 00	492 25	1,338 74	10,293 54	10,414 5
Montreal.....	Aubin, A.....	2,200 00	230 00	15 50	137 46	2,582 96	3,92 5
	O'Flaherty, M. J.....						
Quebec.....	Le Vasseur, N.....	1,300 00	150 00		96 11	1,546 11	42 4
	Moreau, A.....						
Sherbrooke.....	Simpson, A. F.....	100 00				100 00	26 0
Quebec.....		3,600 00	380 00	15 50	233 57	4,229 07	4,025 5
Fredericton.....	Purdie, S. A.....	200 00		12 00	2 32	214 32	79 5
Moncton.....	Lawlor, R. A.....	300 00		26 76	20 07	346 83	3 0
St. John.....	Rowan, A.....	1,000 00			34 40	1,034 40	345 5
New Brunswick.....		1,500 00		38 76	56 79	1,595 55	428 5
Halifax, N.S.....	Miller, A.....	1,300 00	300 00	470 90	116 28	2,187 18	700 5
Charlottetown, P.E.I.....	Knight, Jos.....	200 00			26 50	226 50	120 5
Winnipeg, Man.....	Huggard, R. T.....	200 00	108 00		28 00	336 00	177 5
Nanaimo.....	Good, H. L.....	100 00			5 50	105 50	138 5
New Westminster.....	Wolfenden, Wm.....	100 00			24 50	124 50	53 0
Vancouver.....	Miller, J. E.....	100 00		11 50	57 50	169 00	294 5
Victoria.....	Jones, R.....	200 00	300 00		2 95	502 95	157 5
District Inspector.....				60 00		60 00	
British Columbia ..		500 00	300 00	71 50	90 45	961 95	75 5

APPENDIX E—*Concluded.*STATEMENT of Gas Inspection Expenditures and Receipts, &c.—*Concluded.*

RECAPITULATION.

	EXPENDITURES.					Receipts.
	Salaries.	Rent.	Travelling Expenses.	Sundries.	Totals.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	7,791 55	671 00	492 25	1,338 74	10,293 54	10,414 50
Quebec.....	3,600 00	380 00	15 50	233 57	4,229 07	4,625 75
New Brunswick.....	1,500 00		38 76	56 79	1,595 55	428 25
Nova Scotia.....	1,300 00	300 00	470 90	116 28	2,187 18	700 75
Prince Edward Island.....	200 00			26 50	226 50	129 75
Manitoba.....	200 00	108 00		28 00	336 00	177 75
British Columbia.....	500 00	300 00	71 50	90 45	961 95	725 50
General expenses.....			161 45	479 54	640 99	
Printing.....				250 73	250 73	
Stationery.....				52 46	52 46	
Grand totals.....	15,091 55	1,759 00	1,250 36	2,673 06	20,773 97	17,202 25

E. MIALI,
Commissioner.

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Barrie :—									
July.....			21·22	16	0	1			
August.....			18·95	16	0	1			
September.....			19·76	16	0	1			
October.....			21·30	16	0	1			
November.....			21·48	16	0	1			
December.....			20·52	16	0	1			
January.....			20·35	16	0	1			
February.....			21·91	16	0	1			
March.....			20·30	16	0	1			
April.....			19·95	16	0	1			
May.....			19·18	16	0	1			
June.....			21·22	16	0	1			
					0	12			
Belleville :—									
July.....	21·65	19·30	20·48	16	0	2			
August.....	19·52	18·23	19·07	16	0	3			
September.....	20·47	17·80	19·13	16	0	2			
October.....	20·80	18·06	19·44	16	0	4			
November.....	20·56	16·98	18·44	16	0	3			
December.....	23·11	20·24	21·60	16	0	3			
January.....									
February.....									
March.....									
April.....									
May.....									
June.....	22·43	20·97	21·92	16	0	4			
					0	21			
Berlin :—									
July.....			16·47	16	0	1			
August.....			18·87	16	0	1			
September.....			19·22	16	0	1			
October.....			19·77	16	0	1			
November.....			17·37	16	0	1			
December.....			18·42	16	0	1			
January.....			16·24	16	0	1			
February.....			19·85	16	0	1			
March.....			18·14	16	0	1			
April.....			18·40	16	0	1			
May.....			19·07	16	0	1			
June.....			19·22	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Brantford :—									
July			21.70	16	0	1			
August			19.66	16	0	1			
September									
October			21.13	16	0	1			
November			22.10	16	0	1			
December			21.03	16	0	1			
January			21.07	16	0	1			
February			21.54	16	0	1			
March			22.32	16	0	1			
April			21.25	16	0	1			
May			20.45	16	0	1			
June			19.60	16	0	1			
					0	11			
Brockville :—									
July			20.70	16	0	1			
August			19.90	16	0	1			
September			20.70	16	0	1			
October			19.90	16	0	1			
November			15.80	16	1	1			
December			21.28	16	0	1			
January			21.94	16	0	1			
February			20.52	16	0	1			
March			20.24	16	0	1			
April			20.20	16	0	1			
May			20.34	16	0	1			
June			23.36	16	0	1			
					1	12			
Chatham :—									
July			17.20	16	0	1			
August			16.28	16	0	1			
September			16.22	16	0	1			
October			16.86	16	0	1			
November									
December			18.00	16	0	1			
January			16.86	16	0	1			
February			17.91	16	0	1			
March			17.79	16	0	1			
April			16.86	16	0	1			
May									
June			16.86	16	0	1			
					0	10			

!—Continued.

inspected during the Year ended 30th June, 1895.

[illegible]

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Cobourg :—									
July.....			18.26	16	0	1			
August.....			18.79	16	0	1			
September.....			18.79	16	0	1			
October.....			18.07	16	0	1			
November.....			17.58	16	0	1			
December.....									
January.....									
February.....			18.10	16	0	1			
March.....			17.98	16	0	1			
April.....			17.78	16	0	1			
May.....			17.18	16	0	1			
June.....			17.55	16	0	1			
					0	10			
Cornwall :—									
July.....			18.70	16	0	1			
August.....			18.99	16	0	1			
September.....			18.30	16	0	1			
October.....			20.49	16	0	1			
November.....			18.80	16	0	1			
December.....			18.30	16	0	1			
January.....			18.70	16	0	1			
February.....			17.85	16	0	1			
March.....			19.30	16	0	1			
April.....			16.64	16	0	1			
May.....			17.85	16	0	1			
June.....			18.70	16	0	1			
					0	12			
Dundas :—									
July.....			19.50	16	0	1			
August.....			19.18	16	0	1			
September.....									
October.....			18.35	16	0	1			
November.....			19.17	16	0	1			
December.....			19.34	16	0	1			
January.....			19.50	16	0	1			
February.....			19.50	16	0	1			
March.....			19.32	16	0	1			
April.....			20.31	16	0	1			
May.....			19.50	16	0	1			
June.....			18.50	16	0	1			
					0	11			

—Continued.

Inspected during the Year ended 30th June, 1895.

100 Cubic Feet.			Ammonia per 100 Cubic Feet.					Sulphuretted Hydrogen.			Remarks.
Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of times absent.	No. of times present.	No. of Tests.	
Grains.			Grains.	Grains.	Grains.	Grains.					
								1	0	1	Nil. Nil.
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								2	0	2	
								18	0	18	Nil. Nil.
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								12	0	12	Nil. Nil.
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								1	0	1	
								11	0	11	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Galt :—									
July.....			19.46	16	0	1			
August.....			18.82	16	0	1			
September.....			19.02	16	0	1			
October.....			19.35	16	0	1			
November.....			21.61	16	0	1			
December.....			24.50	16	0	1			
January.....			19.95	16	0	1			
February.....			21.14	16	0	1			
March.....			20.86	16	0	1			
April.....			19.70	16	0	1			
May.....			20.66	16	0	1			
June.....			21.67	16	0	1			
					0	12			
Guelph :—									
July.....			24.72	16	0	1			
August.....			22.09	16	0	1			
September.....			20.82	16	0	1			
October.....			20.10	16	0	1			
November.....			19.82	16	0	1			
December.....			22.30	16	0	1			
January.....			19.85	16	0	1			
February.....			20.52	16	0	1			
March.....			21.40	16	0	1			
April.....			20.58	16	0	1			
May.....			22.01	16	0	1			
June.....			22.69	16	0	1			
					0	12			
Hamilton :—									
July.....			17.85	16	0	1			
August.....			18.19	16	0	1			
September.....			18.00	16	0	1			
October.....			18.14	16	0	1			
November.....			18.64	16	0	1			
December.....			18.50	16	0	1			
January.....			18.00	16	0	1			
February.....			18.29	16	0	1			
March.....			17.70	16	0	1			
April.....			17.99	16	0	1			
May.....			17.85	16	0	1			
June.....			18.00	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Ingersoll—									
July			22.55	16	0	1			
August			23.10	16	0	1			
September			24.24	16	0	1			
October			23.10	16	0	1			
November			23.20	16	0	1			
December			22.55	16	0	1			
January			22.50	16	0	1			
February			22.15	16	0	1			
March			23.30	16	0	1			
April			21.98	16	0	1			
May			21.94	16	0	1			
June			20.91	16	0	1			
					0	12			
Kingston—									
July	25.61	21.73	24.23	16	0	3			
August	26.74	25.39	24.50	16	0	3			
September	25.07	24.01	24.38	16	0	3			
October	25.02	23.53	24.02	16	0	3			
November	26.52	23.20	24.31	16	0	3			
December	24.07	21.31	22.25	16	0	3			
January	23.33	22.72	23.11	16	0	3			
February	24.74	23.13	24.19	16	0	3			
March	23.34	21.87	23.34	16	0	3			
April	23.19	21.43	22.54	16	0	3			
May	23.85	22.32	23.11	16	0	3			
June	23.92	22.54	23.21	16	0	3			
					0	36			
Lindsay—									
July			20.38	16	0	1			
August			21.80	16	0	1			
September									
October									
November									
December									
January									
February									
March									
April									
May									
June									
					0	2			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Listowel—									
July.....			22·32	16	0	1			
August.....			20·10	16	0	1			
September.....			22·16	16	0	1			
October.....			22·80	16	0	1			
November.....			20·60	16	0	1			
December.....			21·86	16	0	1			
January.....			23·20	16	0	1			
February.....			21·66	16	0	1			
March.....			20·26	16	0	1			
April.....			20·66	16	0	1			
May.....			22·31	16	0	1			
June.....			20·85	16	0	1			
					0	12			
London—									
July.....	26·00	24·24	25·12	16	0	2			
August.....	27·00	23·40	24·73	16	0	3			
September.....	25·00	23·28	24·09	16	0	3			
October.....	24·24	19·00	21·18	16	0	3			
November.....	24·00	20·40	22·72	16	0	3			
December.....	23·81	20·04	21·95	16	0	3			
January.....	22·00	20·91	21·40	16	0	3			
February.....	24·00	22·11	23·29	16	0	3			
March.....	23·34	20·00	22·13	16	0	3			
April.....	23·76	21·02	22·61	16	0	3			
May.....	24·44	22·11	23·51	16	0	3			
June.....	24·00	22·91	23·57	16	0	3			
					0	35			
Napanee—									
July.....			17·79	16	0	1			
August.....			16·00	16	0	1			
September.....			22·24	16	0	1			
October.....			21·42	16	0	1			
November.....			19·12	16	0	1			
December.....			17·68	16	0	1			
January.....			18·24	16	0	1			
February.....			17·89	16	0	1			
March.....			21·78	16	0	1			
April.....			20·61	16	0	1			
May.....			20·39	16	0	1			
June.....			21·67	16	0	1			
					0	12			

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below standard.	No. of tests.	Highest	Lowest	Average
	Candles.	Candles.	Candles.	Candles.			Grains	Grains	Grains
Ottawa—									
July.....	23.18	22.60	22.87	16	0	2	9.25	6.72	4.39
August.....	23.26	23.00	23.13	16	0	2	14.92	14.92	14.92
September.....	22.90	22.56	22.73	16	0	2	12.58	8.39	10.5
October.....									
November.....	22.37	20.56	21.46	16	0	2	14.75	8.84	11.79
December.....	22.19	21.30	21.74	16	0	2	14.70	12.76	13.73
January.....	26.40	22.89	24.64	16	0	2	11.54	6.56	9.65
February.....	25.97	21.04	23.50	16	0	2	16.44	9.81	13.12
March.....	21.58	21.07	21.32	16	0	2	14.47	11.06	12.76
April.....	23.17	21.64	22.40	16	0	2	14.63	9.25	11.94
May.....	21.00	21.00	21.00	16	0	2	15.18	14.99	15.06
June.....	23.30	22.24	22.77	16	0	2	14.41	8.87	11.64
					0	22			
Owen Sound—									
July.....			23.00	16	0	1			
August.....			22.20	16	0	1			
September.....			22.50	16	0	1			
October.....			22.51	16	0	1			
November.....			22.67	16	0	1			
December.....			22.55	16	0	1			
January.....			24.00	16	0	1			
February.....			23.90	16	0	1			
March.....			23.26	16	0	1			
April.....			22.90	16	0	1			
May.....			23.27	16	0	1			
June.....			22.52	16	0	1			
					0	12			
Peterborough—									
July.....			22.68	16	0	1			
August.....			21.29	16	0	1			
September.....			21.50	16	0	1			
October.....			20.06	16	0	1			
November.....			22.46	16	0	1			
December.....			21.66	16	0	1			
January.....			21.82	16	0	1			
February.....			20.00	16	0	1			
March.....			22.00	16	0	1			
April.....			20.12	16	0	1			
May.....			23.94	16	0	1			
June.....			21.80	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Port Hope—									
July.....			19.44	16	0	1			
August.....			19.79	16	0	1			
September.....			17.35	16	0	1			
October.....			18.59	16	0	1			
November.....			17.44	16	0	1			
December.....			18.77	16	0	1			
January.....			17.45	16	0	1			
February.....			18.59	16	0	1			
March.....			18.02	16	0	1			
April.....			17.44	16	0	1			
May.....			17.26	16	0	1			
June.....			17.00	16	0	1			
					0	12			
Sarnia—									
July.....			20.47	16	0	1			
August.....			21.31	16	0	1			
September.....			22.10	16	0	1			
October.....			20.46	16	0	1			
November.....			18.36	16	0	1			
December.....			19.75	16	0	1			
January.....			19.63	16	0	1			
February.....			20.10	16	0	1			
March.....			20.27	16	0	1			
April.....			20.15	16	0	1			
May.....			19.81	16	0	1			
June.....			18.98	16	0	1			
					0	12			
Stratford—									
July.....			16.83	16	0	1			
August.....			16.79	16	0	1			
September.....			16.03	16	0	1			
October.....			16.77	16	0	1			
November.....			16.04	16	0	1			
December.....									
January.....									
February.....									
March.....									
April.....									
May.....									
June.....									
					0	5			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
St. Catharines—									
July.....			20.56	16	0	1			
August.....			19.28	16	0	1			
September.....									
October.....			19.66	16	0	1			
November.....			21.00	16	0	1			
December.....			19.28	16	0	1			
January.....									
February.....			20.03	16	0	1			
March.....			19.12	16	0	1			
April.....			21.71	16	0	1			
May.....			21.96	16	0	1			
June.....			18.35	16	0	1			
					0	10			
St. Thomas—									
July.....			17.00	16	0	1			
August.....			17.71	16	0	1			
September.....			17.85	16	0	1			
October.....			16.86	16	0	1			
November.....			16.86	16	0	1			
December.....			17.56	16	0	1			
January.....			17.35	16	0	1			
February.....			16.57	16	0	1			
March.....			16.50	16	0	1			
April.....			17.85	16	0	1			
May.....			17.00	16	0	1			
June.....			16.81	16	0	1			
					0	12			
Toronto—									
July.....	21.02	19.04	19.78	16	0	9	9.67	6.96	8.31
August.....	19.90	17.61	18.97	16	0	8	8.33	4.26	6.29
September.....	22.39	19.58	20.67	16	0	9	8.51	6.07	7.29
October.....	22.41	18.20	19.63	16	0	9	11.09	4.13	7.61
November.....	20.37	19.02	19.76	16	0	8	8.80	5.51	7.15
December.....	20.72	17.59	19.66	16	0	9	12.35	6.31	9.63
January.....	22.33	18.15	19.87	16	0	9	14.49	9.41	11.95
February.....	19.92	17.74	18.86	16	0	8	17.18	14.45	15.81
March.....	19.05	17.01	18.26	16	0	9	16.29	15.28	15.78
April.....	20.76	16.89	19.12	16	0	9	11.26	9.54	10.40
May.....	20.67	17.93	19.28	16	0	8	9.59	9.04	9.31
June.....	20.23	18.75	19.21	16	0	9	14.04	14.04	12.95
					0	104			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Windsor—									
July.....			17 00	16	0	1			
August.....			17 01	16	0	1			
September.....			16 50	16	0	1			
October.....			16 62	16	0	1			
November.....			16 10	16	0	1			
December.....			17 85	16	0	1			
January.....			16 36	16	0	1			
February.....			16 72	16	0	1			
March.....			16 00	16	0	1			
April.....									
May.....			17 21	16	0	1			
June.....			16 72	16	0	1			
					0	11			
Woodstock—									
July.....			22 77	16	0	1			
August.....			22 83	16	0	1			
September.....			23 00	16	0	1			
October.....			22 90	16	0	1			
November.....			23 14	16	0	1			
December.....			21 31	16	0	1			
January.....			23 60	16	0	1			
February.....			20 00	16	0	1			
March.....			23 25	16	0	1			
April.....			22 70	16	0	1			
May.....			22 24	16	0	1			
June.....			21 91	16	0	1			
					0	12			
Montreal—									
July.....	25 08	21 38	22 59	16	0	8	23 34	13 21	18 57
August.....	26 35	21 48	23 45	16	0	10	28 94	22 83	25 86
September.....	23 81	20 00	21 65	16	0	8	34 10	33 33	33 47
October.....	21 03	18 42	19 87	16	0	10	34 00	15 31	24 65
November.....	19 50	18 50	19 04	16	0	8	32 04	27 54	29 79
December.....	20 28	17 99	19 22	16	0	10	34 00	20 54	27 42
January.....	20 81	18 67	19 54	16	0	9	32 34	9 38	24 29
February.....	21 94	18 15	19 46	16	0	8	31 07	27 78	29 00
March.....	21 11	18 42	20 27	16	0	8	33 40	24 97	30 64
April.....	22 25	18 73	20 03	16	0	9	32 73	32 03	31 33
May.....	21 61	19 01	20 01	16	0	9	27 51	21 03	24 28
June.....	20 38	19 58	20 00	16	0	8	25 75	21 74	23 71
					0	105			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains
Quebec :—									
July.....			17.65	16	0	1	16.40	16.28	16.24
August.....			18.87	16	0	1	23.32	11.42	17.5
September.....			17.82	16	0	1	19.09	16.84	17.8
October.....			16.72	16	0	1	21.32	15.61	18.4
November.....			17.21	16	0	1	23.35	18.43	20.9
December.....			17.46	16	0	1	21.21	20.04	20.6
January.....			17.83	16	0	1	20.67	19.24	19.9
February.....			16.96	16	0	1	25.40	23.72	24.5
March.....			16.89	16	0	1	24.04	17.47	20.7
April.....			17.34	16	0	1	21.41	7.38	14.3
May.....			17.28	16	0	1	19.93	18.40	19.1
June.....			16.42	16	0	1	18.98	14.59	16.7
					0	12			
Sherbrooke :—									
July.....			22.82	16	0	1			
August.....			24.34	16	0	1			
September.....			23.03	16	0	1			
October.....			23.94	16	0	1			
November.....			23.24	16	0	1			
December.....			18.98	16	0	1			
January.....			24.02	16	0	1			
February.....			23.52	16	0	1			
March.....			23.97	16	0	1			
April.....			23.46	16	0	1			
May.....			24.92	16	0	1			
June.....			26.76	16	0	1			
					0	12			
Fredericton :—									
July.....			18.28	16	0	1			
August.....			16.39	16	0	1			
September.....			15.62	16	1	1			
October.....			15.90	16	1	1			
November.....			17.13	16	0	1			
December.....			18.44	16	0	1			
January.....			17.85	16	0	1			
February.....			18.62	16	0	1			
March.....			17.62	16	0	1			
April.....			17.40	16	0	1			
May.....			17.37	16	0	1			
June.....			18.23	16	0	1			
					2	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Moncton :—									
July.....									
August.....									
September.....			16.46	16	0	1			
October.....									
November.....			16.34	16	0	1			
December.....			16.66	16	0	1			
January.....									
February.....			17.76	16	0	1			
March.....									
April.....			16.70	16	0	1			
May.....									
June.....			16.44	16	0	1			
					0	6			
St. John :—									
July.....	16.93	15.31	16.40	16	1	8	31.90	23.19	30.70
August.....	16.77	15.90	16.58	16	1	7	33.80	24.79	28.04
September.....	17.21	15.80	16.65	16	1	8	32.35	27.51	29.41
October.....	16.93	15.23	16.38	16	1	8	27.90	20.69	24.41
November.....	17.22	14.74	15.84	16	4	8	22.99	17.50	20.28
December.....	17.77	16.08	17.22	16	0	7	21.35	16.39	17.98
January.....	18.16	16.15	17.27	16	0	7	18.28	15.78	17.22
February.....	17.68	16.26	16.67	16	0	7	19.00	17.39	18.06
March.....	17.28	16.06	16.69	16	0	7	20.11	16.81	18.25
April.....	19.12	16.22	17.05	16	0	7	29.59	14.50	19.91
May.....	17.41	16.27	16.83	16	0	8	22.67	17.19	19.34
June.....	17.12	16.67	16.92	16	0	7	22.78	20.13	21.33
					8	89			
Halifax :—									
July.....	18.09	17.33	17.71	16	0	2	11.38	10.29	10.83
August.....	17.75	17.25	17.50	16	0	2	12.87	11.25	12.06
September.....	18.17	18.14	18.15	16	0	2	11.17	9.53	10.35
October.....	17.89	17.81	17.85	16	0	2	11.52	10.48	11.00
November.....	17.84	16.56	17.20	16	0	2	8.01	6.55	7.28
December.....	17.30	17.03	17.16	16	0	2	12.63	10.36	11.49
January.....	18.09	18.01	18.05	16	0	2	10.99	8.44	9.77
February.....	18.07	17.70	17.88	16	0	2	11.25	8.78	10.01
March.....	18.18	18.15	18.16	16	0	2	7.18	6.70	6.94
April.....	18.00	17.94	17.97	16	0	2	8.72	8.00	8.36
May.....	18.06	17.94	18.00	16	0	2	11.16	9.31	10.24
June.....	18.11	17.68	17.87	16	0	2	14.12	12.39	13.25
					0	24			

F.—*Continued.*

Inspected during the Year ended 30th June, 1895.

00 Cubic feet.			Ammonia per 100 Cubic feet.					Sulphuretted Hydrogen.				Remarks.
Standard.	Times in excess of Allowance.	No. of Tests.	Highest	Lowest.	Average	Standard.	Times in excess of Allowance.	No. of Tests.	No. of times absent.	No. of times present.	No. of Tests.	
Grains.			Grains.	Grains.	Grains.	Grains.						
									1	0	1	No test. do
									1	0	1	No test.
									1	0	1	Nil.
									1	0	1	Nil.
									1	0	1	Nil.
									6	0	6	
35	0	4	3.26	2.29	2.84	4	0	4	8	0	8	
35	0	4	3.21	1.98	2.86	4	0	4	7	0	7	
35	0	4	3.69	3.53	3.62	4	0	4	8	0	8	
35	0	4	3.79	1.40	2.93	4	0	4	8	0	8	
35	0	4	3.88	1.61	2.42	4	0	4	8	0	8	
35	0	4	3.09	1.44	2.18	4	0	4	7	0	7	
35	0	4	3.32	2.51	2.93	4	0	4	7	0	7	
35	0	4	3.15	2.57	2.83	4	0	4	7	0	7	
35	0	4	3.59	2.45	3.01	4	0	4	7	0	7	
35	0	4	3.81	2.45	3.00	4	0	4	7	0	7	
35	0	4	4.02	3.05	3.61	4	0	4	8	0	8	
35	0	4	4.00	3.74	3.90	4	0	4	7	0	7	
	0	48					0	48	89	0	89	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	1.11	.80	.95	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.70	.00	.35	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
35	0	2	.00	.00	.00	4	0	2	2	0	2	
	0	24					0	24	24	0	24	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest.	Lowest.	Average.
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Pictou :—									
July.....			18.40	16	0	1			
August.....			18.46	16	0	1			
September.....			17.05	16	0	1			
October.....			16.96	16	0	1			
November.....			18.01	16	0	1			
December.....			18.60	16	0	1			
January.....			18.42	16	0	1			
February.....			18.61	16	0	1			
March.....			18.05	16	0	1			
April.....			17.35	16	0	1			
May.....			18.00	16	0	1			
June.....			19.41	16	0	1			
					0	12			
Yarmouth :—									
July.....			17.72	16	0	1			
August.....			16.25	16	0	1			
September.....			17.50	16	0	1			
October.....			16.48	16	0	1			
November.....			17.70	16	0	1			
December.....			18.00	16	0	1			
January.....			17.54	16	0	1			
February.....			18.00	16	0	1			
March.....			18.53	16	0	1			
April.....			17.75	16	0	1			
May.....			16.15	16	0	1			
June.....			17.38	16	0	1			
					0	12			
Charlottetown :—									
July.....	21.61	19.35	20.48	16	0	2			
August.....	21.00	18.80	19.90	16	0	2			
September.....	20.20	18.94	19.40	16	0	3			
October.....	19.96	18.66	19.12	16	0	3			
November.....	19.53	18.60	19.04	16	0	3			
December.....	19.83	19.27	19.55	16	0	2			
January.....	20.76	19.90	20.33	16	0	2			
February.....	20.33	17.65	19.33	16	0	3			
March.....	21.57	17.14	19.25	16	0	3			
April.....	21.45	18.72	20.00	16	0	3			
May.....	20.53	20.13	20.28	16	0	3			
June.....	21.55	19.65	20.60	16	0	2			
					0	31			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Winnipeg :—									
July.....			20·20	16	0	1			
August.....			20·19	16	0	1			
September.....			20·20	16	0	1			
October.....			20·84	16	0	1			
November.....			20·11	16	0	1			
December.....			19·20	16	0	1			
January.....			20·50	16	0	1			
February.....			19·10	16	0	1			
March.....			20·71	16	0	1			
April.....			20·60	16	0	1			
May.....			20·00	16	0	1			
June.....			20·16	16	0	1			
					0	12			
Victoria :—									
July.....			18·18	16	0	1			
August.....	18·82	18·53	18·68	16	0	2			
September.....	19·02	18·94	18·98	16	0	2			
October.....									
November.....	18·24	17·38	17·81	16	0	2			
December.....	18·70	18·62	18·66	16	0	2			
January.....	18·21	18·07	18·14	16	0	2			
February.....	18·10	17·94	18·00	16	0	2			
March.....	18·36	18·27	18·31	16	0	2			
April.....	18·94	18·20	18·57	16	0	2			
May.....	18·96	18·00	18·48	16	0	2			
June.....	18·50	18·20	18·35	16	0	2			
					0	21			
Nanaimo :—									
July.....									
August.....									
September.....	20·85	19·90	20·38	16	0	2			
October.....	21·43	19·47	20·45	16	0	2			
November.....			20·59	16	0	1			
December.....			22·98	16	0	1			
January.....			23·33	16	0	1			
February.....			21·73	16	0	1			
March.....			21·58	16	0	1			
April.....			21·59	16	0	1			
May.....			21·32	16	0	1			
June.....			21·43	16	0	1			
					0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	Illuminating Power.						Sulphur per		
	Highest.	Lowest.	Average.	Standard.	No. of times below Standard.	No. of Tests.	Highest	Lowest	Average
	Candles.	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
New Westminster—									
July			16·85	16	0	1			
August			16·92	16	0	1			
September			16·48	16	0	1			
October			16·34	16	0	1			
November			16·86	16	0	1			
December			16·71	16	0	1			
January			16·78	16	0	1			
February			16·78	16	0	1			
March			18·27	16	0	1			
April			14·48	16	0	1			
May			17·69	16	0	1			
June			18·28	16	0	1			
					0	12			
Vancouver—									
July			20·96	16	0	1			
August			18·64	16	0	1			
September			20·35	16	0	1			
October			17·16	16	0	1			
November			17·35	16	0	1			
December			20·01	16	0	1			
January			20·96	16	0	1			
February			20·53	16	0	1			
March			20·96	16	0	1			
April			17·61	16	0	1			
May			18·55	16	0	1			
June			18·42	16	0	1			
					0	12			

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

APPENDIX G.

STATEMENT of Gas Meters presented for Verification, Verified, Verified after First Rejection, and Rejected during the year ended 30th June, 1895.

Inspection Offices.	Presented for Verification.	Kind.		Verified as coming within the Error Tolerated by Law.			Verified after First Rejection.			Rejected.			Totals Verified and Rejected.	
		Wet.	Dry.	Correct.	Fast.	Slow.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Verified.	Rejected.
Barrie	33		33	2	4	25	1				1		32	1
Belleville	8		8	1	4	3							8	
Berlin	81		81	11	28	39					1	2	78	3
Brantford	177		177	39	32	106							177	
Brockville	90		90	78			11			1			89	1
Chatham	72		72	18	11	38				2	3		67	5
Cobourg	25		25	10	6	9							25	
Cornwall	9		9										9	
Dundas	6		6	1	1	3						1	5	1
Galt	63		63	1	8	54							63	
Guelph	140		140	2	57	75				1	5		134	6
Hamilton	473		473	131	69	273							473	
Ingersoll	29		29	9	12	5				1	1	1	26	3
Kingston	198		198	20	88	89					1		197	1
Listowel	23		23	3	10	9					1		22	1
London	525		525	109	118	284				3	10	1	511	14
Napanee	28		28	2	14	10		1			1		27	1
Ottawa	206		206	3	33	167				1		2	203	3
Owen Sound	11		11	9	2								11	
Peterborough	53		53	11	9	32						1	52	1
Port Hope	12		12		1	11							12	
Sarnia	21		21	20		1							21	
Stratford	12		12	1	4	7							12	
St. Catharines	81		81	19	3	59							81	
St. Thomas	148		148	31	53	38	3	7	3	1	12		135	13
Toronto	5,167		5,167	994	1,129	3,010				4	23	7	5,133	34
Windsor	658		658	125	112	412			1	3	1	4	650	8
Woodstock	33		33	8	17	8							33	
Montreal	3,469		3,469	429	849	2,176				1	12	2	3,454	15
Quebec	233		233	163	18	51					1		232	1
Sherbrooke	241		241	30	120	89						2	239	2
Fredericton	48		48		20	20	2	4			1	1	46	2
St. John	189		189	43	12	133					1		188	1
Halifax	395	376	19	271	50	74							395	
Pictou	7		7	4	2	1							7	
Yarmouth	53		53	19	15	16					3		50	3
Charlottetown	65		65	12	16	16				13	2	6	54	11
Winnipeg	72	2	70	54		18							72	
Nanaimo	91		91	6	38	29		2		4	7	5	78	13
New Westminster	36		36	7	19	7					3		33	3
Vancouver	176		176	34	51	80				1	1	9	165	11
Victoria	105		105	2	33	35				32	3		79	26
Totals	13,562	378	13,184	2,741	3,068	7,512	15	12	8	68	94	44	13,556	28

INLAND REVENUE DEPARTMENT,
OTTAWA, 14th August, 1895.

E. MIALI,
Commissioner.

REPORT, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED 30TH JUNE

1895



PART III.

ADULTERATION OF FOOD

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE QUEEN'S MOST
EXCELLENT MAJESTY

1895

[No. 7B—1896.] Price 10 cents.

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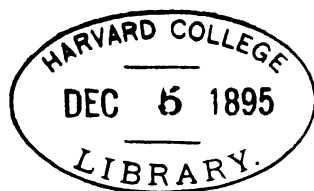
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Can. Dec. 10. 45. '12



Hon. J. G. Bennett



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REPORT

OF THE

COMMISSIONER OF INLAND REVENUE

INSPECTION OF FOODS, DRUGS AND FERTILIZERS.

To the Honourable
The Controller of Inland Revenue.

SIR,—I have the honour herewith to submit the reports of the official analysts of the Dominion for the fiscal year ended 30th June, 1895.

The following is a summary statement of the whole number of samples analysed by them :—

Description.	Genuine.	Adulterated.	Doubtful.	Unclassed.	Total.
Infants' food.....	32	.....	.....	4	36
Condensed milk.....	30	1	4	.....	35
Extract of beef.....	37	1	.....	4	42
White lead.....	56	38	2	2	98
Paris green.....	58	17	6	.....	81
Butter.....	81	24	8	.....	113
Tea.....	57	30	2	.....	89
Flour.....	147	2	.....	.....	149
Coffee.....	51	34	3	1	89
Lard.....	54	13	14	.....	81
Commercial fertilizers.....	77	1	11	24	113
Total.....	680	161	50	35	926

There does not seem to be any feature calling for special comment, beyond the remarks made by the analysts themselves.

The most noticeable adulterations are in respect of butter, tea and coffee. The first (butter) consists of an excess of water or salt, sometimes of both, and are indicative of carelessness rather than fraud.

It is gratifying to observe that infant foods and meat extracts are generally genuine and wholesome and nutritious.

EDWARD MIALL.

REPORTS OF PUBLIC ANALYSTS.

LABORATORY OF THE OFFICIAL ANALYST,
HALIFAX, N.S., 22nd August, 1895.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit my annual report on foods, drugs, &c., received for analysis during the year ending 30th June, 1895, as follows :—

Description.	Genuine.	Doubtful.	Adulterated.	Total.
Infants' foods	6	0	0	6
Beef extract.....	7	0	0	7
Condensed milk	4	0	0	4
Paris green	7	0	6	13
White lead.....	11	1	5	17
Butter	7	0	10	17
Tea	12	0	2	14
Coffee	1	0	13	14
Fertilizers	16	0	0	16
Total	71	1	36	108

For details of results of analysis I would refer to my certificates which are usually published in the tabulated statement appended to the annual report.

I have the honour to be, sir,

Your obedient servant,

MAYNARD BOWMAN.

CHEMICAL LABORATORY, 85 GERMAIN ST.,
ST. JOHN, N.B., 3rd September, 1895.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report of the work done in my laboratory for the Inland Revenue Department during the year ending 30th June, 1895.
The samples examined were :

Description.	Genuine.	Adulterated.	Doubtful.	Total.
Infants' food	4	0	0	4
Extract of beef.....	4	0	0	4
Condensed milk	4	0	0	4
White lead	4	6	0	10
Paris green.....	5	3	0	8
Butter	12	0	0	12
Tea	6	3	0	9
Flour (pea)	1	0	0	1
do (barley).....	2	0	0	2
do (buckwheat)	2	0	0	2
do (oatmeal).....	2	0	0	2
do (wheaten).....	9	0	0	9
do (maize).....	1	0	0	1
do (graham).....	1	0	0	1
Coffee	8	1	0	9
Lard	12	0	0	12
Fertilizers	14	0	0	14
Total	91	13	0	104

Infants' Foods.

With reference to the different brands of infants' foods, it may be noted that while nothing of an injurious nature was detected in any of the samples yet it may be a question whether these compounds are in the form most suitable for the digestive powers of infants and invalids.

Beef Extracts.

The various beef extracts examined were evidently prepared from fresh and wholesome materials and were not mixed with extraneous substances.

Condensed Milk.

All the samples of condensed milk examined were found to be suitable for food purposes and did not contain anything of an injurious nature.

White Lead.

Of the samples of white lead examined four were found pure and six adulterated.

Paris Green.

This substance so extensively used by farmers was found to be rather extensively adulterated. Of the eight samples examined three were found to be adulterated chiefly with barium sulphate. The various dealers in Paris green throughout the province have expressed their satisfaction with reference to the efforts being made by the Department of Inland Revenue with a view to the detection of adulterated Paris green.

The bulletin issued by the department has been widely circulated and will lead to a reduction in the percentage of adulterated samples.

Butter.

All the samples of butter were of good quality, and did not contain a larger percentage of salt than is required for preservative purposes.

Tea.

Of the nine samples of tea examined only one was found to contain extraneous matter.

Flour and Meal.

Of the eighteen samples of flour and meal examined not one was found to be adulterated.

Lard.

Twelve samples of lard were examined, all of which were free from adulteration.

Fertilizers.

Fourteen samples of fertilizers of different brands, collected in the province of Ontario were examined in this laboratory, all of which were well up to the standards regards the essential elements.

In conclusion it may be noted that the regular and frequent publication of alletins by the department must eventually very greatly reduce the percentage of adulteration, as dealers will refuse to purchase or sell goods which are generally known to be below standard strength.

The press throughout the Dominion will be found more willing to publish the results of recent analysis than to search through the Blue-book at the end of the year for information with reference to samples examined perhaps several months before.

I have the honour to be, sir,
Your obedient servant,

W. F. BEST,
Official Analyst.

QUEBEC, 1st October, 1895.

to the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit to you my report for the year ending 30th June, 1895. Since the month of July, 1894, I have analysed 140 samples with the results indicated in the following table:—

Description.	Pure.	Adulterated.	Doubtful.	Total.
Condensed milk	10	0	0	10
Extract of beef	6	0	0	6
Paris green	8	3	0	11
White lead (dry)	2	1	0	3
do (in oil)	9	2	0	11
Butter	12	0	4	16
Peas	5	8	0	13
Flour	25	0	0	25
Coffee	6	7	0	13
Card	6	8	2	16
Fertilizers	16	0	0	16
Total	105	29	6	140

The fertilizers are all placed in the category of samples relatively pure, although some of them are more or less inferior in quality.

I have the honour to be, sir,
Your obedient servant,

DR. M. FISET,
Public Analyst.

LABORATORY OF OFFICIAL ANALYST,
MONTREAL, 4th September, 1895.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour of submitting to you my report on samples of food, drug and fertilizers submitted to me for analysis during the year 1894-95, ending 30th June 1895. During this period 152 samples have been reported upon with the following results, viz.: genuine, 108; adulterated, 34; doubtful, 10; total, 152, as detailed below:

Description.	Genuine.	Adulterated.	Doubtful.	Total.
Infants' food	6	0	0	6
Meat extract	6	0	0	6
Condensed milk	5	0	0	5
White lead	5	10	0	15
Paris green	10	1	2	13
Butter	13	4	0	17
Tea	3	9	2	14
Flour (wheat)	5	0	0	5
do (pea)	1	0	0	1
do (rice)	4	0	0	4
do (graham)	5	0	0	5
Meal (corn)	6	0	0	6
do (oat)	1	0	0	1
Buckwheat	6	0	0	6
Coffee	4	7	3	14
Lard	11	3	3	17
Fertilizers	17	0	0	17
Total	108	34	10	152

It is satisfactory to find that the children's and invalids' food are of good nutritious quality and may be relied on as genuine preparations of what they profess to be. The cereal, flours and meals are also genuine and of high class quality. Coffee is largely adulterated as usual and my previous suggestions of Dominion licenses including inspection of spice mills still holds force, for the exclusion of worthless materials from the important beverage and the condiments of food. White leads and Paris green are adulterated to the detriment of the purchaser and in contravention of the Act against Fraudulent Marking. In the case of Paris green, I have made allowance for some excess of arsenic owing to variability in the mode of manufacture resulting in several shades of green, but I have condemned those containing crystals of arsenious acid formed in fumes from arsenical ores and added to Paris green only to depreciate the value of the pigment as an insecticide.

I have the honour to be, sir,

Your obedient servant,

J. BAKER EDWARDS, *Ph. D., D.C.L.*,
Official Analyst, Montreal.

DISTRICT OF KINGSTON,

OTTAWA, 14th September, 1895.

to Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to forward you my report on the work done since 1st July, 1894, on the following samples :—

4 extract of beef.
2 condensed milk.
6 infants' food.
7 Paris green.
7 white lead in oil.
4 white lead dry.
12 butter.
9 tea.
4 rye whisky.
18 flour (5 buckwheat, 5 wheat, 5 oatmeal and 3 maize.)
9 coffee and coffee compounds.
12 lard.
12 fertilizers.

The undermentioned table shows a résumé of my operations during the last fiscal year.

No opinion was expressed in the certificates of the fertilizers, as to their genuineness or otherwise, therefore they are not classified into the table.

Nature of Sample.	Genuine.	Adulterated.	Doubtful.	Total.
Extract of beef	4	0	0	4
Condensed milk.....	2	0	0	2
Infants' food	6	0	0	6
Paris green	5	0	2	7
White lead (in oil).....	0	6	1	7
do (dry)	3	1	0	4
Butter	7	1	4	12
Tea	9	0	0	9
Rye whisky	3	0	1	4
Flour	18	0	0	18
Coffee and coffee compound	8	1	0	9
Lard	7	1	4	12
Fertilizers	0	0	0	12
Total	72	10	12	106

F. X. VALADE, M.D.,
Official Analyst.

SCHOOL OF PRACTICAL SCIENCE,
TORONTO, 26th September, 1895.

To the Commissioner of Inland Revenue,
Ottawa.

SIR, — During the year ending 30th June, 1895, one hundred and sixteen samples have been analysed and reported on.

Description.	Genuine.	Adulterated.	Doubtful.	Total
Infants' and invalids' food.....	6	0	0	6
Condensed milk	2	0	0	2
Meat extracts.....	7	0	0	7
White lead (in oil).....	2	5	0	7
do (dry)	2	1	0	3
Zinc white (in oil)	1	0	0	1
Paris green	11	2	0	13
Butter	8	7	0	15
Tea and tea dust	9	3	0	12
Coffee	10	2	0	12
Fertilizers	10	0	4	14
Flour, meals, &c.	23	1	0	24
Total	91	21	4	116

The proprietary foods were not judged, because no standard to which they should attain has been fixed by the department.

The process of analysis as given by the department was followed, using, however, cold alcohol for the alcoholic extract. In the case of the meat extracts, the chlorides were determined, and reckoned as sodium chloride, in order to show its proportion to the total ash.

The results are as follows :—

	Sod. Chlor.	Total Ash.
Meat extract	3.1	14.6
Meat extract	2.8	22.6
Meat extract	3.4	20.6
Beef extract	14.7	29.2
Beef extract	8.6	19.2
Fluid beef.....	4.8	12.2
Bovine.....	Not determined.	0.71

In the case of white lead in oil, the dry white lead, and the Paris green, the adulterations consisted of the addition of barytes (barium sulphates.)

Of the fifteen samples of butter, four were adulterated, three with excess of water, one with excess of salt and water. No foreign fats were found.

The twelve samples of tea showed no adulteration with foreign leaves, but two "gunpowder" teas consisted in part of balls made of earthy matter and tea dust rolled together to resemble the rolled up tea leaves. A high ash was the result. Some samples contained a rather large proportion of broken leaves and stems; others contained portions of very large leaves.

The percentages of ash, caffeine, &c., were reckoned on the tea dried at 100°C.

Two samples of coffee in twelve were adulterated, one with chicory and peas, the other with peas and a trace of chicory.

Of the twenty-four samples of flour, &c., one was adulterated, a buckwheat flour, consisting partly of wheat flour.

I have the honour to be, sir,
Your obedient servant,

W. HODGSON ELLIS,
Official Analyst, Toronto.

PUBLIC ANALYST'S OFFICE,
LONDON, 3rd September, 1895.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I have the honour to submit a report of work done in my laboratory during the year ending 30th June, 1895.

During that time 102 samples have been examined as shown in the following table:—

Name of Sample.	Genuine.	Adulterated.	Doubtful.	Total.
Infants' food	4	0	0	4
Extract of beef	3	1	0	4
Condensed milk	0	0	4	4
Paris green	4	4	0	8
Dry white lead	2	0	0	2
White lead (in oil)	7	1	0	8
Butter	10	2	0	12
Tea	5	4	0	9
Flour and meals	17	1	0	18
Coffee	9	0	0	9
Lard	6	1	5	12
Fertilizers	4	1	7	12
Total	71	15	16	102

In the above classification I wish to refer to the fact that the extract of beef returned as adulterated had not any adulterant added, but it was partly decomposed and had acted on the tin container, rendering it unfit for use. Also in the case of the flour returned as adulterated, it was rather an error, no doubt, rice flour having been substituted for maize.

I have the honour to be, sir,
Your obedient servant,
FRANKLIN T. HARRISON,
Public Analyst.

ST. JOHN'S COLLEGE,
WINNIPEG, 8th October, 1895.

The Commissioner of Inland Revenue.
Ottawa.

SIR,—I have the honour to present a résumé of the work done for the department during the fiscal year 1894-95.

The following schedule shows the general conclusion arrived at regarding the 102 samples submitted:—

Description.	Genuine.	Adulterated.	Unclassed.	Total.
Proprietary infants' and invalids' foods	0	0	4	4
Extract of beef	0	0	4	4
Condensed milk	3	1	0	4
White lead	2	0	0	2
White lead (in oil)	6	0	2	8
Paris green	8	0	0	8
Butter	12	0	0	12
Tea	8	1	0	9
Flour	18	0	0	18
Coffee	5	3	1	9
Lard	12	0	0	12
Fertilizers	0	0	12	12
Total	74	5	23	102

Proprietary Infants' and Invalids' Foods.

The greater part of the analytical results reported were obtained after a method suggested by the chief analyst, the material supported in asbestos fibre being extracted successively by the several solvents. This method gave less satisfactory results when applied to the proprietary foods, than when used in the analysis of the beef extracts and condensed milk sample. Since these foods present considerable differences when compared with each other, it would seem desirable that the statements on the packages should give more definite information regarding the composition of the contents.

Extracts of Beef.

The different meat preparations also show great variations among themselves and give very different analytical results. One sample examined was a liquid at ordinary temperature, but became nearly solid on warming to 117° Fahrenheit. It contained 11 per cent by weight of absolute alcohol and some boracic acid, otherwise it appeared to consist mainly of raw blood.

Condensed Milk.

The statements on the tins of this article are often untrue. A sample containing only 1½ per cent of fat, and evidently made from skim milk, I have classed as adulterated, as there was nothing on the tin to indicate that it was not made from whole milk. There is a brand of condensed milk manufactured in Manitoba which contains only about one half per cent of fat. It is claimed on the tin that "the richest and purest of milk from healthy cows" is employed. A full account of the method of preparation then follows, the only thing left out of the description being the process of removing the cream.

White Lead in Oil.

The percentage of oil found varied from 5.8 to 8.77, and averaged 7.28. The minimum proportion of oil defined by the Act is 8 per cent. Only one sample contained as much as 8 per cent. It is possible the deficiency of oil may be due, in some cases, to the difficulty of mixing the paint, in taking small samples from a large keg of the material. For this reason I have not classed these samples as adulterated. Two samples contained respectively, 74 and 43 per cent of barium sulphate, but these samples—the only ones received in the original tins—were not branded pure or genuine, and so do not come within the cognizance of the Act. The figures refer to the percentage of barium sulphate in the whole material as received. In the former samples analysed the figures reported for barium sulphate were stated to represent the amount of the adulterant in the dry substance freed from oil, though in the published report of the department they were incorrectly made to appear as percentages of the whole material.

Paris Green.

The samples analysed had the following average composition. The results of the individual samples in no case varying much from the averages:—

Cupric oxide	31.63
Arsenious anhydride	56.43
Acetic do (by diff.)	11.94
	<hr/>
	100.00

These figures agree fairly well with the results calculated for aceto-arsenite of copper (Imperial Green), which has the following theoretical composition:—

Cupric oxide	31.36
Arsenious anhydride	58.58
Acetic do	10.06
	<hr/>
	100.00

Butter.

The samples were free from foreign fat and excessive salt, and the majority were of good quality generally.

Tea.

One sample slightly exceeded the legal limit of 8 per cent, total ash reckoned on the dried material.

Coffee.

Much of the coffee now sold in Winnipeg is put up in tins labelled "coffee compound." One sample containing one-third its weight of chicory, was sent to me labelled by the inspector "sold as compound." Two of those reported as adulterated contained both chicory and starch, while a third contained as much as 75 per cent of chicory.

Lard.

The samples were all genuine hogs' fat, through some of them were rancid and discoloured.

I have the honour to be, sir,
Your obedient servant,

EDGAR B. KENRICK.

APPENDIX A.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.									
				Moisture.	Petroleum, Ether Extract.	Ex- Alcohol tract.	Ex- Aqueous tract.	Re- Insoluble sidue.	Total Solids.	Ash.	Nitrogen.	Proteids.	
1894,	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug.	4 Lactated Food.....	8051	14264	5.54	0.84	29.62	7.56	56.44	94.46	3.01			
do	4 Neaves Food....	8052	14265	3.56	1.19	3.12	10.41	81.72	96.44	0.98			
do	7 Chapman's Food....	8053	14266	10.90	1.59	3.06	5.32	79.13	89.10	1.59			
do	7 Mellin's Infants Food....	8054	14267	5.37	0.58	55.64	30.83	7.58	94.63	3.72			
do	7 Horlick's Malted Milk....	8056	14269	3.28	1.71	61.58	18.89	14.54	96.72	3.60			
do	7 Nestle's Milk Food....	8059	14272	2.59	5.90	39.27	6.84	45.40	97.41	1.65			
	<i>Analyst, W. F. Best, St. John, N.B.</i>												
July	27 Lactated Food.....	5810	6484	6.00	2.20	.....	24.92	54.84	94.00	2.98	1.45	9.06	
do	27 Nestle's Food.....	5811	6486	1.90	4.44	.....	44.90	37.26	98.10	1.56	1.59	9.94	
do	27 Ridge's Patent Food....	5812	6488	10.40	0.63	.....	5.20	74.08	84.60	0.44	1.48	9.25	
do	27 Mellin's Food.....	5813	6489	5.10	0.50	.....	81.17	0.40	94.90	3.90	1.43	8.94	
	<i>Analyst, Dr. M. Fiect, Quebec.</i>												
do	27 Lactated Food.....	8213	6484	5.00	0.70	30.34	5.90	58.06	95.00	2.72	1.75	10.94	
do	27 Horlick's Malted Milk...	8214	6485	3.68	1.72	65.44	14.68	14.48	96.32	3.68	3.05	19.06	
do	27 Nestle's Food.....	8215	6486	2.36	4.64	41.32	8.24	43.44	97.64	1.88	1.80	11.25	
do	27 Ridge's Patent Food....	8217	6488	9.20	0.44	2.40	6.90	81.06	90.80	Trace	1.97	12.31	
do	27 Mellin's Food.....	8218	6489	5.84	2.20	72.28	11.88	7.80	94.16	4.08	1.54	9.63	
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>												
do	25 Nestle's Milk Food.....	5386	13228	1.79	2.75	14.30	23.85			1.75	1.49	9.31	
do	26 Lactated Food.....	5387	13229	5.25	.....	6.14	5.49			2.8	1.26	7.87	
do	26 Martin's Concentrd Food.....	5388	13230	7.75	0.54	4.09	2.11			1.95	1.12	7.00	
do	26 Horlick's Malted Milk....	5389	13231	3.66	.....	13.99	5.34			3.35	1.22	7.62	
do	26 Mellin's Infants Food....	5390	13232	4.77	.....	43.70	43.00			5.35	1.42	8.85	
do	26 Dyer's Infant's Food.....	5391	13233	11.36	.....	19.85				1.15	1.54	9.62	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>												
do	25 Best Food for Infants....	7276	13816	8.52	1.015	3.94	81.75	78.35	91.48	0.85	1.97	12.83	
do	25 Lactated Food.....	7277	13817	6.28	0.87	17.85	16.78	58.22	93.72	2.00	1.89	11.81	
do	24 Horlick's Malted Food....	7279	13819	2.43	1.795	41.025	38.30	16.45	97.57	2.90	2.46	15.46	
do	24 Nestle's Milk Food.....	7280	13820	1.77	5.21	36.60	9.02	47.40	98.23	1.50	1.92	12.00	
do	28 Mellin's Infants Food....	7285	13825	2.99	0.15	40.47	48.49	7.90	97.01	3.50	1.77	11.11	
do	26 Horlick's Malted Milk....	7286	13826	2.52	1.90	41.43	34.48	19.67	97.48	2.40	2.38	14.55	
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>												
do	25 Best Food for Infants....	8423	13816	4.09	0.51	1.13	5.22	89.03	95.90	1.20	1.86	11.65	
do	25 Lactated Food.....	8424	13817	3.09	0.36	4.96	27.10	.....	96.90	2.95	4.98	31.13	
do	24 Horlick's Malted Milk....	8426	13819	2.28	1.62	11.14	62.38	22.58	97.71	3.50	2.36	14.75	
do	24 Nestle's Milk Food.....	8427	13820	1.97	4.89	32.72	10.02	50.40	98.03	1.52	1.78	11.13	
do	28 Mellin's Infants Food....	8432	13825	4.29	0.09	13.65	70.57	11.40	95.71	3.95	1.62	10.15	
do	26 Horlick's Malted Milk....	8433	13826	2.82	1.56	11.01	68.35	16.26	97.18	3.35	2.20	13.75	

INFANTS FOOD—Tabulated Statement.

Reducing Sugar.	Sugar Cane.	Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
p. c.	p. c.			
.....	.....	.....	Unadulterated.....	A. W. Drysdale, Halifax, N.S.
.....	.....	.....	do.....	R. McFatridge do
.....	.....	.....	do.....	J. G. Smith do
.....	.....	.....	do.....	G. A. Stearnes do
.....	.....	.....	do.....	Hattie & Mylins do
.....	.....	.....	do.....	Buckley Bros. do
.....	.....	.....	.....	R. D. McArthur, St. John, N.B.
6.05	32.90	.....	.....	Parker Bros. do
2.42	2.18	.....	.....	J. McKinney, jr. do
44.70	3.50	.....	.....	Geo. A. Moore do
.....	.....	.....	.....	R. D. McArthur, St. John, N.B.
.....	.....	.....	.....	W. C. R. Allan do
.....	.....	.....	.....	Parker Bros. do
.....	.....	.....	.....	J. McKinney do
.....	.....	.....	.....	Geo. A. Moore do
.....	33.91	.....	.....	H. Lanctot, Montreal.
.....	16.09	Farine, pea and wheat flour.....	Unadulterated.....	C. S. Stroud do
.....	Trace.	Farine, wheat starch.	do pea and wheat flour..	R. McNichol do
.....	33.72	Barley starch.....	do.....	A. Dicaire do
.....	37.84	Barley starch (car- dinal).....	do highly saccharine.....	S. Popper do
.....	.....	Barley starch.....	.....	E. Leonard do
.....	.....	.....	.....	L. Murphy, Kingston.
9.00	3.11	.....	.....	J. Halligan do
4.71	0.497	.....	.....	J. Townsend, Ottawa.
18.64	11.34	.....	.....	do
8.69	15.81	.....	.....	A. E. & F. Hanna, Perth, Ont
13.93	.....	.....	.....	Hooper & Co., Toronto.
23.53	.....	.....	.....	.....
.....	.....	.....	.....	L. Murphy, Kingston.
0.88	0.24	.....	.....	J. Halligan do
8.68	3.30	.....	.....	S. Townsend, Ottawa.
7.48	24.87	.....	.....	do
6.46	2.87	.....	.....	A. E. & F. Hanna, Perth, Ont
5.70	2.78	.....	.....	Hooper & Co., Toronto.

APPENDIX A.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.								
				Moisture.	Petroleum, Ether Extract,	Alcohol Ex-tract.	Aqueous Ex-tract.	Insoluble Re-sidue.	Total Solids.	Ash.	Nitrogen.	Proteids.
1894.	<i>Analyst, F. T. Harrison, London, Ont.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug.	4 Lactated Food	6412	14264	4.51	Trace.	25.30	.....	.....	95.49	2.76	1.86	11.25
do	4 Neave's Food	6413	14265	4.51	do.	1.31	.....	.....	95.49	0.95	2.20	13.75
do	7 Chapman's Food	6414	14266	10.78	do.	3.35	.....	.....	89.23	1.54	2.15	13.44
do	7 Mellin's Infants Food....	6415	14267	4.14	do.	65.20	.....	.....	95.86	3.36	1.57	9.81
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>											
July	25 Nestle's Milk Food.....	6757	13228	3.75	4.44	41.29	12.65	37.87	96.25	1.46	1.67	10.44
do	26 Lactated Food	6758	13229	6.86	0.20	31.54	14.48	47.22	93.44	2.42	1.71	10.69
do	26 Martin's Concent'd Food	6759	13230	9.90	0.11	5.28	22.58	62.13	90.01	1.24	1.44	9.00
do	26 Horlick's Malted Milk...	6760	13231	3.82	1.45	44.30	34.31	16.12	96.18	2.61	2.19	13.69

INFANTS FOOD—Tabulated Statement—*Concluded.*

Reducing Sugar.	Cane Sugar.	Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
p. c.	p. c.			
20 68	8 27	.....	.....	A. W. Drysdale, Halifax, N.S.
.....	.....	.....	.....	R. McFatridge do
36 83	39 79	.....	.....	J. G. Smith do
.....	.....	.....	.....	G. A. Stearnes do
.....	31 99	.....	Under the microscope shows a fair pro- portion of wheat flour.	H. Lanctot, Montreal.
.....	.....	.....	do do do	C. S. Stroud do
.....	.....	.....	do do do	R. McNichol do
.....	.....	.....	.....	A. Décari do

APPENDIX B.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of							
				Moisture.	Petroleum ether extract.	Alcohol extract.	Aqueous extract.	Insoluble residue.	Total.	Ash.	
1894.	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Aug.	9 Condensed Milk (Milkmaid brand)	8060	14273	28.48	7.05	53.09	1.70	9.68	100.00	1.98	
do	9 Nestle's Swiss Milk	8061	14274	25.68	8.80	54.50	2.23	8.79	100.00	1.96	
do	10 Condensed Milk (Jersey brand)	8063	14276	27.40	7.09	55.13	1.79	8.59	100.00	1.81	
do	10 Condensed Milk (Reindeer brand)	8064	14277	29.87	8.47	51.41	1.72	8.53	100.00	1.83	
do	10 Evaporated Cream (Highland brand)	8065	24278	71.48	8.38	10.39	2.00	7.75	100.00	1.73	
	<i>Analyst, W. F. Best, St. John, N. B.</i>										
July	30 Condensed Milk (Helvetia brand)	5818	6495	25.20	7.06					1.89	
do	30 Condensed Milk (Milkmaid brand)	5819	6496	22.06	8.34					1.85	
do	30 Condensed Milk (Jersey brand)	5820	6498	25.24	6.00					1.78	
do	30 Condensed Milk (Reindeer brand)	5821	6499	31.40	8.15					1.90	
	<i>Analyst, Dr. M. Fiset, Quebec.</i>										
do	30 Condensed Milk (Helvetia brand)	8224	6495	27.45	7.65	53.65	1.95	9.30	100.00	2.14	
do	30 Condensed Milk (Milkmaid brand)	8225	6496	28.20	9.90	50.00	2.45	9.45	100.00	2.12	
do	30 Condensed Milk (Eagle brand)	8226	6497	28.25	8.60	54.15	2.00	7.00	100.00	1.90	
do	30 Condensed Milk (Jersey brand)	8227	6498	28.00	8.70	54.05	2.70	6.55	100.00	1.75	
do	30 Condensed Milk (Reindeer brand)	8228	6499	29.06	9.15	51.80	3.35	6.65	100.00	1.60	
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>					Cold.	Hot.				
do	28 Condensed Milk (Reindeer brand)	5596	13234	33.50	4.68	50.48	5.08			1.90	
do	31 Condensed Milk (Jersey brand)	5597	13236	30.2	1.52	52.40	4.72			2.35	
do	30 Condensed Milk (Jersey brand)	5598	13238	27.6	4.00	57.68	3.28			1.75	
do	30 Condensed Milk (Gail Bordens)	5599	13241	28.52	5.60	56.00	3.24			1.90	
do	31 Condensed Milk (Milkmaid brand)	5600	13243	26.00	6.32	55.16	3.96			2.05	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
do	28 Nestle's Swiss Milk	7283	13823	25.85	9.68	54.07				1.85	
do	26 Condensed Milk (Gail Bordens)	7287	13827	30.15	10.33	50.67				1.75	
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>										
do	28 Nestle's Swiss Milk	8430	13823	24.74	5.80	55.23	2.62	11.61	100.00	1.85	
do	20 Condensed Milk (Gail Bordens)	8434	13827	26.66	5.40	55.70	2.81	9.43	100.00	1.86	
	<i>Analyst, F. T. Harrison London, Ont.</i>										
Aug.	9 Condensed Milk (Milkmaid brand)	6408	14273	28.75	6.78	53.72	1.43	9.32		2.01	
do	9 Nestle's Swiss Milk (Nest brand)	5409	14274	25.94	6.99	56.60	2.50	8.97		1.96	
do	9 Condensed Milk (Jersey brand)	6410	14276	26.10	6.15	57.18	1.55	8.42		1.84	
do	9 Condensed Milk (Reindeer brand)	6411	14277	30.20	7.00	52.36	1.30	9.14		1.86	
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>										
July	28 Condensed Milk (Reindeer brand)	6761	13234	26.68	8.06	55.68	1.32	8.26		1.79	
do	30 Condensed Milk (Jersey brand)	6763	13236	23.35	1.53	59.70	3.22	12.20		2.39	
do	30 Condensed Milk (Jersey brand)	6765	13238	27.16	6.25	57.29	1.65	7.65		1.61	
do	30 Condensed Milk (Gail Bordens)	6768	13241	29.10	8.56	53.50	1.07	7.77		1.73	

CONDENSED MILK.—Tabulated Statement.

ANALYSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Nitrogen.	Albuminoids.	Reducing sugar.	Cane sugar.	Milk sugar.		
p. c.	p. c.	p. o.	p. c.	p. c.		
.....	.....	.....	.....	.....	Unadulterated.....	J. Scott & Co., Halifax, N. S.
.....	.....	.....	.....	.....	do.....	J. R. Rawley do
.....	.....	.....	.....	.....	.....	W. S. Hopgood do
.....	.....	.....	.....	.....	.....	R. F. Forristal do
.....	.....	.....	.....	.....	Evaporated milk.—Label misleading...	W. C. Anderson do
1.72	10.75	11.75	49.82	.....	.....	Geo. Robertson & Co, St. John, N.B.
1.70	10.63	11.60	40.68	.....	.....	J. S. Armstrong & Bros., St. John, N.B.
1.72	10.75	11.75	49.80	.....	.....	Vanwart Bros., St. John, N.B.
1.68	10.50	14.00	40.15	.....	.....	Hozt & Pringle do
1.51	9.44	.....	.....	16.83	Good.....	Geo. Robertson & Co., Quebec.
1.67	10.44	.....	.....	7.39	do.....	J. S. Armstrong & Bros. do
1.29	8.06	.....	.....	3.70	do.....	Puddington & Merritt do
1.28	8.00	.....	.....	13.69	do.....	Vanwart Bros. do
1.30	8.13	.....	.....	19.43	do.....	Hozt & Pringle do
1.68	10.50	8.44	41.55	.....	Genuine with addition of cane sugar . .	Currie Bros., Montreal.
1.95	12.18	13.61	40.30	.....	do do	Dr. Leduc & Co., do
.....	8.93	10.58	34.25	.....	do do	J. F. Manning do
.....	8.50	9.35	33.05	.....	do do	J. P. Parkins do
.....	7.86	10.96	38.68	.....	do do	Fraser & Viger do
1.65	10.32	5.05	22.87	.....	.....	J. F. Kellock, Perth, Ont.
1.45	9.10	2.83	27.92	.....	.....	Michie & Co., Toronto.
1.45	9.06	7.67	36.93	.....	.....	J. F. Kellock, Perth, Ont.
1.26	7.88	6.66	32.96	.....	.....	Michie & Co., Toronto.
1.43	8.94	.....	32.19	11.88	Has probably a portion of cream removed from milk.	J. Scott & Co., Halifax, N. S.
1.49	9.31	.....	37.67	12.00	do do	J. R. Rawley do
1.33	8.31	.....	39.38	12.08	do do	W. J. Hopgood do
1.34	8.38	.....	38.55	9.47	.....	R. J. Forristal do
1.25	7.81	.....	39.53	13.12	Gives an almost perfectly clear solution with hot water.	Currie Bros., Montreal.
2.02	12.63	.....	40.32	15.43	Made from skimmed or separated milk, much discoloured towards lid of tin.	Dr. Leduc & Co. do
1.16	7.25	.....	41.76	12.12	.....	J. E. Manning do
1.14	7.13	.....	38.00	13.50	.....	J. P. Parkins do

APPENDIX C.—INSPECTION OF BEEF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.							
				Moisture.	Petroleum Ether Extract.	Alcohol Extract.	Aqueous Extract.	Insoluble Residue.	Ash.		
1894.	<i>Analyst, F. T. Harrison, London, Ont.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
Aug. 7.	Mosquera Beef Jelly.....	6404	14270	23.60	.....	61.50	12.17	2.73	2.73		
do 8.	Liebig's Extract of Beef.....	6405	14271	20.77	.....	62.90	12.70	2.73	2.73		
do 9.	Essence of Beef (Sutherland brand)....	6406	14275	68.87	none	15.23	15.13	0.77	4.6		
do 10.	Liebig's Extract of Meat.....	6407	14279	21.00	none	59.09	15.59	4.32	24.3		
	<i>Analyst, M. Bowman, Halifax, N.S.</i>										
do 7.	Bovine.....	8055	14268	84.42	0.32	4.86	0.96	12.44	2.4		
do 7.	Mosquera Beef Jelly.....	8057	14270	24.30	0.38	58.62	14.86	1.84	24.12		
do 8.	Liebig's Extract of Beef.....	8058	14271	23.78	0.82	57.14	15.02	3.24	24.6		
do 10.	Essence of Beef (Sutherland brand)....	8062	14275	70.44	0.10	13.62	14.60	1.24	3.1		
do 10.	Liebig's Extract of Meat.....	8066	14279	28.88	0.72	55.70	15.44	3.36	23.6		
do 10.	Essence of Beef (Brand & Co.).....	8067	14280	90.22	.....	3.28	4.66	1.84	1.16		
	<i>Analyst, W. F. Best, St. John, N.B.</i>										
July 28.	Extract of Beef (Johnston's).....	5814	6491	34.18	2.00	17.10	18.92	29.30	10.04		
do 28.	Extract of Beef (Armour's).....	5815	6492	20.66	.....	56.85	21.19	0.60	22.6		
do 28.	Australian Extract of Meat.....	5816	6493	18.00	.....	56.10	25.90	.....	16.6		
do 30.	Bovine.....	5817	6494	79.00	.....	3.65	4.00	12.30	1.40		
	<i>Analyst, Dr. M. Fiset, Quebec.</i>										
do 27.	Liebig's Extract.....	8216	6487	21.90	1.05	60.05	12.45	4.55	22.7		
do 28.	Beef Jelly.....	8219	6490	28.90	0.65	57.15	9.85	3.45	20.6		
do 28.	Extract of Beef (Johnston's).....	8220	6491	40.75	1.60	33.95	13.05	10.65	9.8		
do 28.	Extract of Beef (Armour's).....	8221	6492	26.80	1.00	55.40	11.40	5.40	21.6		
do 28.	Australian Extract of Meat.....	8222	6493	24.95	0.20	59.80	8.85	6.20	17.6		
do 30.	Bovine.....	8223	6494	80.65	0.15	4.75	0.35	14.10	1.8		
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>										
do 30.	Liebig's Extract of Meat.....	5590	13235	20.76	.....	63.28	7.32	8.64	22.5		
do 30.	Bovine.....	5591	13237	77.24	.....	7.48	0.4	15.88	0.06		
do 30.	Australian Extract of Meat.....	5592	13239	21.00	trace	66.84	7.32	4.84	19.50		
do 30.	Johnston's Fluid Beef.....	5593	13240	39.88	0.92	39.52	8.20	12.40	8.4		
do 31.	Mosquera Beef Jelly.....	5594	13242	27.32	.....	61.56	4.44	6.68	21.9		
do 31.	Essence of Beef.....	5595	13244	19.24	.....	66.04	7.72	7.00	24.5		
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
do 24.	Australian Meat Extract (Liebig's)....	7278	13818	9.60	6.27	60.41	.....	.....	19.6		
do 24.	Bovine.....	7281	13821	98.00	3.62	2.36	.....	.....	0.9		
do 28.	Extract of Beef.....	7282	13822	20.64	4.51	63.45	.....	.....	23.9		
do 28.	Johnston's Fluid Beef.....	7284	13824	43.41	4.79	33.15	.....	.....	10.8		
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>										
do 24.	Australian Meat Extract (Liebig's)....	8425	13818	25.43	0.50	44.78	26.83	2.45	14.6		
do 24.	Bovine.....	8428	13821	81.69	0.23	4.39	0.38	13.29	6.7		
do 28.	Extract of Beef.....	8429	13822	20.75	0.41	55.35	20.78	2.70	29.25		
do 28.	Johnston's Fluid Beef.....	8431	13824	41.88	2.26	23.91	21.70	10.23	12.25		
do 26.	Extractum Carnis (Liebig's).....	8435	13828	17.38	0.36	56.39	23.68	2.17	22.6		
do 26.	Australian Extract of Meat.....	8436	13829	19.03	0.64	54.00	24.60	1.73	20.0		
do 26.	Beef Jelly.....	8437	13830	26.70	0.20	50.17	20.99	2.04	19.25		
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>										
do 30.	Liebig's Extract of Meat.....	6762	13235	20.15	0.60	65.01	14.27	.....	1.5		
do 30.	Bovine.....	6764	13237	66.29	0.16	8.79	0.65	13.49	0.6		
do 30.	Australian Extract of Meat.....	6766	13239	21.85	0.50	64.85	11.75	1.05	19.5		
do 30.	Johnston's Fluid Beef.....	6767	13240	39.50	1.55	38.28	14.99	5.68	10.4		

EXTRACTS—Tabulated Statement.

Nitrogen.	Sodium Chloride.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.	
p. c.	p. c.			
8.29			Brown & Webb, Halifax, N.S.	
8.83			do do	
4.68			Willon Bros. do	
8.49		Is in good condition.	Simson Bros. do	
		Unadulterated.	Brown Bros. & Co., Halifax, N.S.	
		do	Brown & Webb do	
		do	do do	
		do	Willon Bros. do	
		do	Simson Bros. do	
			H. W. Cameron do	
6.50			W. A. Porter, St. John, N. B.	
7.80			McPherson Bros. do	
9.03			W. C. R. Allan do	
3.20			M. V. Paddock do	
8.64			S. MacDairmaid do	
7.53			A. Chipman, Smith & Co., St. John, N.B.	
7.45			W. A. Porter do	
7.31		No proper ash, on ignition a glassy mass	McPherson Bros. do	
8.11			W. C. R. Allan do	
2.29			M. V. Paddock do	
8.74		Genuine.	Dr. Leduc & Co., Montreal.	
2.38			Dr. Palardy do	
7.49		Genuine.	C. J. Coventon do	
7.33		Artificially coloured with glucose caramel.	J. P. Parkins do	
8.02		Genuine.	B. E. McGale do	
7.56		do	Frazer & Viger do	
8.80			S. Townsend, Ottawa.	
2.32			do do	
7.32			J. F. Kellock, Perth, Ont.	
5.91			do do	
8.10	3.13		S. Townsend, Ottawa.	
2.23	0.30		do do	
7.18	14.75		J. F. Kellock, Perth, Ont.	
5.90	4.84		A. E. & F. Hanna, Perth, Ont.	
8.40	2.79		Lyman Bros., Toronto.	
8.43	3.39		do do	
7.59	8.60		Messrs. Davidson, Toronto.	
8.63		Gives an almost perfectly clear solution with hot water.	Dr. Leduc & Co., Montreal.	
2.18		A liquid of dark brownish red colour and Sp. Gr. 1.0542. On warming to 47° or 48° C. it forms a nearly solid mass. Under the microscope it shows numerous blood corpuscles. The liquid gives the absorption spectrum of methæmaglobin (uncooked blood) and yields a blue colour with hydroxyl and tincture of guaiacum (uncooked blood). Contains boric acid and alcohol (10.62 p.c.)	Dr. Palardy do	
8.20		Gives with hot water a slightly turbid solution.	C. J. Coventon & Co. do	
7.46		do do do	J. P. Parkins do	

APPENDIX D.—INSPECTION OF WHITE

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.		No. of Analyst's Certificate.	No. of Sample.	Result of					
					Basic carbonate of lead.	Oil.	Barium sulphate.	Lead sulphate.	Lead sulphate and barium sulphate.	
1894.	Analyst, M. Bowman, Halifax, N.S.					p. c.	p. c.	p. c.	p. c.	p. c.
Nov. 5	Dry white lead.....		8081	14281						
do 5	do		8082	14282						
do 5	do	Burrell & Co., London, Eng.....	8083	14283						
do 5	do	Henderson & Potts, Halifax.....	8084	14284						
do 7	do	Burrell & Co., London, Eng.....	8085	14285						
do 7	do	Henderson & Potts, Halifax.....	8086	14286			47.87			
do 7	do	Johnson, Dickenson & Co.....	8087	14287						
do 7	do	A. Ramsay & Son, Montreal.....	8088	14288						
do 14	White lead, P. D. Dodds & Co., Montreal.....		8089	14296						
do 14	do	Brandram Bros. & Co., London, Eng.....	8090	14297						
do 14	do	Ferguson & Co., Montreal.....	8091	14298						
do 15	do	Henderson & Potts, Halifax.....	8092	14301			36.17			
do 15	do	Canada Paint Co.....	8093	14302						
do 16	do	A. Ramsay & Son.....	8094	14306						
do 16	do	P. D. Dodds & Son.....	8095	14307						
do 20	do	Goodless, Wall & Co.....	8096	14309			15.73			
do 20	do	Henderson & Potts.....	8097	14310			67.52			
Analyst, W. F. Best, St. John, N.B.										
Sept. 6	Ground white lead (C.O.), Canada Paint Co.....		5831	6500	60.00	10.00			30.00	
do 6	do	Henderson, Potts & Co.....	5822	14801	54.00	6.00			40.00	
do 6	do	do do	5823	14802	48.00	7.00			45.00	
do 6	do	J. Robertson, St. John, N. B.	5824	14803						
do 6	do	Henderson, Potts & Co.....	5825	14804					50.00	
do 6	do	Hayward & Co., St. John.....	5826	14805	55.00	5.00			40.00	
do 7	do	J. Robertson & Co., Ltd.....	5827	14806						
do 7	do	do do	5828	14807						
do 7	Dry white lead, A. G. Kedstone & Co., Glasgow.....		5829	14808					10.00	
do 7	do	Henderson, Potts & Co.....	5830	14809					25.00	
Analyst, Dr. M. Fiset, Quebec.										
do 12	Dry white lead.....		8230	13246						
do 12	do		8231	13247			15.55			
do 12	White lead, Canada Paint Co.....		8234	13250		8.52	33.73			
do 12	do	Ferguson, Alexander & Co.....	8235	13251		6.00				
do 12	Dry white lead.....		8236	13252						
do 12	White lead, Canada Paint Co.....		8238	13254		11.52	34.36			
do 12	do	do	8239	13255		7.02				
do 12	do	Alexander, Ferguson & Co.....	8242	13258		6.40				
do 12	do	A. Ramsay & Son.....	8244	13260		7.52				
do 12	do	Montreal Rolling Mills Co.....	8245	13261		7.80				
do 12	do	Canada Paint Co.....	8246	13262		6.76				
do 12	do	do	8248	13264		7.04				
do 12	do	Montreal Rolling Mills Co.....	8251	13267		8.14				
do 12	do	Dodds & Co., Montreal.....	8251	13268		7.20				

LEAD—Tabulated Statement.

ANALYSIS.				Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Lead oxide.	Carbon dioxide.	Water and loss.	Sol. in petroleic ether.		
p. c.	p. c.	p. c.	p. c.		
.....	Sulphate of lead; contains no carbonate; adulterated.	G. E. Smith & Co., 79 Upper Water St., Halifax, N.S.
.....	Basic carbonate; unadulterated.	
.....	do do	Brown & Webb, 214 Hollis St.
.....	do do	Reardon's, 40 Barrington St.
.....	do do	M. O. Crowell, 81 Upper Water St.
.....	do do	W. B. Arthur & Co., Lower Water St.
.....	do do	Martin Young & Co., 295 Barrington St.
.....	do do	D. Roche, 236 Argyle St.
.....	do do	Bent & Cahoon.
.....	Contains a small quantity of barytes; unadulterated.	Turner Bros.
.....	Basic carbonate; unadulterated.	D. R. Cameron.
.....	Adulterated	C. Dwyer & Co.
.....	Basic carbonate; unadulterated.	A. Carson.
.....	do do	D. T. Hanson.
.....	do do	J. H. Tremaine.
.....	Adulterated	A. M. Bell.
.....	do	J. Stairs & Co.
.....	Adulterated	
.....	do with lead sulphate.	W. H. Thorne & Co.
.....	do do	Kerr & Robertson.
.....	Pure lead carbonate; unadulterated.	S. Hayward & Co.
.....	Adulterated	P. McAvity & Sons.
.....	do	F. Beverly.
.....	Pure basic carbonate of lead ground in oil; unadulterated.	G. A. Moore.
.....	Pure basic carbonate of lead in oil; unadulterated.	G. Robertson.
.....	Unadulterated	E. A. Everett.
.....	Adulterated	J. Robertson & Co.
.....		F. A. Young.
.....	An examination proved the absence of adulterants; pure.	L. C. Giguere.
.....	Adulterated	J. H. Patry.
.....	do	H. S. Scott & Co.
.....	Examination proved the absence of adulteration; pure.	Wm. Doyle.
.....	do do	do
.....	Adulterated	Noël & Dagneau.
.....	Examination proved the absence of adulteration; pure.	Robitaille & Ficher.
.....	do	C. A. Parent.
.....	do	H. & G. Young.
.....	do	do
.....	do	P. F. Rheame, Quebec.
.....	do	A. H. Foss, Sherbrooke.
.....	do	Coderre, Fils & Cie., Sherbrooke.
.....	do	G. N. Bourke, Sherbrooke.

APPENDIX D.—INSPECTION OF WHITE

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of				
				Basic carbon-ate of lead.	Oil.	Barium sulph-ate.	Lead sulphate.	Lead sulphate and barium sulphate.
1894.	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
Aug. 16	White lead in oil, Canada Paint Co.	5079	13832	28.97	8.04	62.99		
do 16	do A. Ramsay & Son	5080	13834	45.58	7.17	47.55		
do 16	do Canada Paint Co.	5081	13836	28.89	7.72	63.39		
do 16	do R. Dufresne, Bedford, P.Q.	5082	13838	27.34	6.05	66.61		
do 16	do Dodds, Montreal	5083	13840	47.38	6.74	45.88		
do 16	do A. Ramsay & Son	5084	13841	41.85	7.48	50.67		
do 16	do do	5085	13842	91.75	8.25			
do 16	do Canada Paint Co.	5086	13843	32.24	7.63	60.13		
do 16	do St. Lawrence Colour Works.	5087	13844	52.03	6.93	41.04		
do 20	Dry white lead	5075	13850	Entirely soluble in nitric acid. Lead				
do 20	White lead in oil, Canada Paint Co.	5088	13851	92.46				
do 20	do Baylis Mfg. Co., Montreal	5089	13853	48.25		44.00		
do 20	Dry white lead, imported	5076	13855	A trace insoluble in N.O.S.;				
do 20	do do	5077	13856			do		
do 20	do do	5078	13857	89.1		10.9		
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>							
do 16	White lead in oil, Canada Paint Co.	7289	13832		7.36	59.05		
do 16	do A. Ramsay & Son	7291	13834		7.39	44.96		
do 16	do Canada Paint Co.	7293	13836		7.80	62.36		
do 16	do R. Dufresne, Bedford, P.Q.	7295	13838		6.35	62.50		
do 16	do Dodds, Montreal	7297	13840		6.25	41.10		
do 16	do A. Ramsay & Son	7298	13841		6.43	39.25		
do 16	do Canada Paint Co.	7301	13851		6.43	0.80		
do	Dry white lead	7300	13850					
do	do imported	7303	13855					
do	do do	7304	13856					
do	do do	7305	13857			6.36		
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>							
Oct. 17	White lead in oil, Toronto Lead and Colour Co.	8438	13871		8.53	17.60		
do 17	do W. Johnson	8439	13872		8.83			
do 17	do Standard Co.	8440	13873		6.84	74.48		
do 18	do Robertson	8444	13877		6.74	38.00		
do 18	do Standard Co.	8446	13879		6.18	41.05		
do 18	do Brandram, England	8448	13881		9.84			
do 18	Dry white lead	8450	13883		4.79	22.50		
do 18	White lead in oil, Sanderson, Percy & Co.	8455	13888		7.34	22.60		
do 18	Dry white lead	8458	13891		5.08			
do 18	White lead in oil	8459	13892		14.30			
do 18	Dry white lead	8460	13893		4.81			
	<i>Analyst, F. T. Harrison, London, Ont.</i>							
Sept. 15	Dry white lead, Johnson & Son	6416	14082	99.4				
do 15	White lead in oil, A. Ramsay & Son	6418	14083	91.57				
do 15	do Canada Paint Co.	6419	14085	90.70				
do 17	do Dominion Lead Works	6420	14088	34.50		58.96		
do 17	do P. D. Dodds & Co.	6421	14089	90.34				
do 18	Dry white lead, Montreal Rolling Mills Co.	6422	14092	88.62				
do 19	do Ferguson & Alexander	6417	14093	99.8				
do 19	White lead in oil, Robertson's Dom. Lead Works.	6423	14094	91.42				
do 19	do Dominion Lead Works	6424	14097	93.19				
do 19	do Canada Paint Co.	6425	14098	92.19				

LEAD—Tabulated Statement—*Continued.*

ANALYSIS.				Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Lead oxide.	Carbon dioxide.	Water and loss.	Sol. in petrole ether.		
p. c.	p. c.	p. c.	p. c.		
.....	.....	.....	.....	Adulterated	F. X. Rastoul, 193 St. Paul St.
.....	.....	.....	.....	do	do do
.....	.....	.....	.....	do	A. & A. Couillard.
.....	.....	.....	.....	do	do do
.....	.....	.....	.....	do	F. X. Rastoul, 1467 Notre Dame St.
.....	.....	.....	.....	do	do do
.....	.....	.....	.....	Genuine	J. Gaucher, 219 St. Paul.
.....	.....	.....	.....	Adulterated	A. Couillard, 235 St. Paul.
.....	.....	.....	.....	do	O. Cauchon.
reduced to free button.	.....	.....	.....	Genuine	Grant Bros., Ottawa.
.....	.....	.....	7.54	do	Geo. Aird do
free button.	.....	.....	7.75	Adulterated	H. Living do
do	.....	.....	.....	Genuine	Stephen Bros. do
.....	.....	.....	.....	do	Geo. Howe do
.....	.....	.....	.....	Adulterated	P. Stewart do
.....
.....	.....	.....	.....	Adulterated by more than 55 p.c. barytes.	F. X. Rastoul, 193 St. Paul St.
.....	.....	.....	.....	do 40 do	do do
.....	.....	.....	.....	do 60 do	A. & A. Couillard.
.....	.....	.....	.....	do 60 do	do do
.....	.....	.....	.....	do 40 do	F. X. Rastoul, 1467 Notre Dame St.
.....	.....	.....	.....	do 35 do	do do
.....	.....	.....	.....	Pure	Geo. Aird, Ottawa.
.....	.....	.....	.....	do	Grant Bros. do
.....	.....	.....	.....	do	Stephen Bros., Ottawa.
.....	.....	.....	.....	do	Geo. Howe do
.....	.....	.....	.....	Adulterated by about 6 p.c. barytes.	P. Stewart do
60.64	8.11	4.12	.....	Adulterated by 17 p.c. barium sulphate.	H. Best, Peterborough.
75.80	9.57	5.80	.....	Genuine	Vingan & Allen do
16.72	2.32	0.94	.....	Adulterated by about 75 p.c. bar. sulphate	Peterborough Hardware Co.
44.81	6.14	4.31	.....	do 38 do	Hutch & Co., 446 Queen St., Toronto.
42.92	5.16	4.69	.....	do 41 do	J. T. Wilson, 166 Queen St. do
75.90	8.74	5.52	.....	Genuine	E. Harris & Co., King St. do
63.70	9.00	.....	.....	Adulterated with about 22.5 p.c. bar. sulph.	Smith, Reynolds & Co., 278 Queen St., Toronto.
60.83	7.78	1.45	.....	do 22.6 do	Sanderson, Pearce & Co., Toronto.
83.87	11.05	.....	.....	Genuine	J. Hewitson do
Zinc oxide.	.....	.....	.....	.....	.....
85.70	1	.....	.....	do	do
81.79	13.40	.....	.....	do	J. Woodworth.
.....
85.7	.....	.....	.....	Pure	G. B. Morris.
.....	.....	.....	.....	do	do
.....	.....	.....	.....	do	J. M. Bond & Co.
.....	.....	.....	.....	Adulterated with barium sulphate	F. X. Grabes.
.....	.....	.....	.....	Pure	Kastner & Mock.
.....	.....	.....	.....	Pure, but contains excess of oil	J. Reed & Harding.
86.0	.....	.....	.....	Pure	J. Wright & Co.
.....	.....	.....	.....	do	Cowan Bros.
.....	.....	.....	.....	Deficient in oil and in bad condition.	A. Westman.
.....	.....	.....	.....	Pure	do

APPENDIX D.—INSPECTION OF WHITE

Date of Collection.	Description of Sample and Name of Furuisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of				
				Basic carbonate of lead.	Oil.	Barium sulphate.	Lead sulphate.	Lead sulphate and barium sulphate.
1894.	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
Sept. 14	White lead in oil, Toronto Lead and Barbed Wire Co.	6769	14522	.....	7.20	.....	.....	.....
do 14	Dry white lead, Canada Paint Co.	6770	14523	.....	.....	.....	.....	.....
do 14	do	6772	14525	.....	.....	.....	.....	.....
do 14	White lead in oil, J. Robertson & Co.	6773	14526	.....	7.03	.....	.....	.....
do 14	do	6774	14527	.....	7.35	74.38	.....	.....
do 14	do	6775	14528	.....	5.80	.....	.....	.....
do 14	do	6778	14531	.....	7.15	.....	.....	.....
do 14	do	6780	14533	.....	7.60	.....	.....	.....
do 15	do	6782	14535	.....	8.77	.....	.....	.....
do 15	do	6784	14537	.....	7.34	43.36	.....	.....

LEAD—Tabulated Statement—*Concluded.*

ANALYSIS.				Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Lead oxide.	Carbon diox- ide.	Water and loss.	Sol. in petrolic ether.		
p. c.	p. c.	p. c.	p. c.		
.....	Genuine.....	J. H. Ashdown.
.....	do	do
.....	do	J. Robertson & Co.
.....	do	do
.....	Not marked "pure" or "genuine".....	G. D. Wood & Co.
.....	Genuine.....	T. S. Hamilton.
.....	do	Wilson & Co.
.....	do	G. F. Stephens & Co.
.....	do	E. Guilbault.
.....	Not marked "pure" or "genuine"...	R. Wyatt.

APPENDIX E.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
				Cupric Oxide.	Arsenious Acid.	Insoluble in Ammonia.	Barytes.	Calcium phosphate.	Acetic Anhydride.
1894.	<i>Analyst, M. Bowman, Halifax.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Nov. 13.	Ferguson & Co.	8068	14289	30.02	57.19				
do 13.	Brown & Webb, Halifax	8069	14290	31.80	60.89				
do 13.	Goodlass, Wall & Co.	8070	14291	24.96	69.18				
do 13.	Simson Bros., Halifax	8071	14292	21.02	26.52		32.60		
do 14.	Canada Paint Co.	8072	14293	30.69	55.91				
do 14.	do	8073	14294	31.35	57.58				
do 14.	Simson Bros., Halifax	8074	14295	20.90	36.68		31.90		
do 15.	Berger & Son	8075	14299	31.58	59.20				
do 15.	Goodlass, Wall & Co.	8076	14300	20.68	73.68				
do 16.	Berger & Son	8077	14304	31.92	58.24				
do 16.	Henderson & Potts, Halifax	8078	14305	20.46	37.48		33.4		
do 20.	Canada Paint Co.	8079	14311	20.46	37.48		31.80		
do 20.	Cottingham & Co.	8080	14312	31.13	46.90				
	<i>Analyst, W. F. Best, St. John, N.B.</i>								
Sept. 7.	Canada Paint Co.	5832	14810	30.45	58.15				
do 7.	L. Berger & Son	5833	14811	28.40	55.70				
do 10.	Canada Paint Co.	5834	14812	30.40	57.60				
do 10.	do	5835	14813	30.80	58.40				
do 10.	S. McDermaid	5836	14814	18.60	39.75	25.00			
do 10.	Haines, Nudecking & Co.	5837	14815	18.00	39.00	30.00			
do 10.	Canada Paint Co.	5838	14816	30.95	58.45				
do 10.	S. McDermaid	5839	14817	16.00	36.00	12.00			
	<i>Analyst, Dr. M. Fiset, Quebec.</i>								
do 12.	L. Berger & Sons, London E	8229	13243	31.74	62.22				
do 12.	A. Ramsay & Sons	8232	13248	34.26	59.16				
do 12.	W. H. Cottingham & Co.	8233	13249	31.80	61.57				
do 12.	Canada Paint Co.	8237	13253	31.36	64.39				
do 12.	do	8240	13256	11.68	89.74				
do 12.	Haines, Ludecking & Co.	8241	13257	29.84	43.06			25.63	
do 12.	A. G. Penchen, Toronto	8243	13259	30.58	58.03				
do 12.	Imported	8247	13263	32.20	59.48				
do 12.	Canada Paint Co.	8249	13265	31.98	61.41				
do 12.	W. H. Cottingham & Co.	8250	13266	31.42	63.82				
do 12.	Coderre, Fils & Co., Sherbrooke	8253	13269	25.94	47.32		24.65		
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>								
Aug. 16.	.....	5061	13831	32.359					
do 16.	L. Berger & Sons	5068	13833	21.128			32.5		
do 16.	.....	5062	13835	34.36					
do 16.	.....	5069	13837	31.136			1.00		
do 16.	.....	5070	13839	27.8			3.1		
do 16.	Canada Paint Co.	5071	13845	30.69					
do 16.	L. Berger & Sons, London, E	5063	13846	35.58					
do 18.	McArthur, Cornulle & Co.	5064	13847	31.35					

PARIS GREEN—Tabulated Statement.

Aceto-Arsenite of Copper.	Free Arsenious Acid.	Analysts' Remarks.	Name and Address of the Vendor of the Sample.
p. c.	p. c.		
.....	Slight residue after ammonia; unadulterated.....	G. A. Stearns.
.....	do do	C. E. Higgins & Co.
.....	Very slight residue in ammonia; adulterated.....	Irwin & Sons.
.....	Adulterated with barytes.	P. M. Power.
.....	Slight residue in ammonia; unadulterated.....	P. G. Fraser.
.....	do do	McGregor & Co.
.....	Considerable residue in ammonia; adulterated with barytes.	G. P. Sutherland.
.....	Very slight residue in ammonia; unadulterated.....	R. D. Stiles.
.....	do do adulterated.....	J. D. B. Fraser & Son.
.....	do do unadulterated.....	R. J. Turner.
.....	Considerable residue in ammonia; adulterated with barytes.	A. J. Walker & Son.
.....	do do do	Forsyth, Latulippe & Co.
.....	Slight residue in ammonia; unadulterated.....	J. E. M. Taylor.
.....	Unadulterated.....	P. Nase & Son.
.....	do	A. M. Rowan.
.....	Less than 5 p.c. residue in ammonia; unadulterated..	P. B. Barker & Sons.
.....	Unadulterated.....	R. D. McArthur.
.....	Adulterated.....	A. Chipman Smith & Co.
.....	do	S. McDermaid.
.....	Unadulterated.....	W. C. R. Allan.
.....	Adulterated with a small amount of insoluble matter.	Hazen & Dirk.
.....	Good	L. C. Giguere.
.....	do	J. H. Patry.
.....	do	do
.....	do	Wm. Doyle.
.....	Colour of Paris Green not deeply green enough owing to presence of free arsenious acid; contains too much arsenious acid, amounting to adulteration.	Robitaille & Picher.
.....	A white residue from the ammonia solution found to contain calcium sulphate; adulterated with calcium sulphate.	C. A. Parent.
.....	Good	do
.....	do	P. F. Rheaume, Quebec.
.....	do	A. H. Foss, Sherbrooke.
.....	do	E. Boucher do
.....	Adulterated with barium sulphate.	G. N. Bourke do
80'00	20'00	Soluble in ammonia, no barytes or gypsum; arsenic slowly soluble; genuine with excess of arsenious acid.	F. X. Rastoul, 193 St. Paul St., Mon- treal.
57'00	10'5	Adulterated	A. & A. Couillard, 233 do
88'00	12'00	Entirely soluble in ammonia; genuine.....	P. Provost, 107 do
80'00	9'00	Badly prepared; unadulterated	P. N. Denis, 313 St. Laurent St., M.
80'00	16'9	Badly prepared; probably adulterated; deficient in cupric oxide.	O. Cauchon, 324 do
80'00	20'00	Slight residue in ammonia; genuine.....	J. A. Denis, 236 do
86'00	14'00	Genuine	Desforges & Geoffrion, 123 St. Paul.
89'00	11'00	Entirely soluble in ammonia; no barium or gypsum; genuine.	A. Beaudoin, 49 St. Laurent St.

APPENDIX E.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS.					
				Cupric Acid.	Arsenious Acid.	Insoluble in Ammonia.	Barytes.	Calcium Sulphate.	Acetic Acid.
1894.	<i>Analyst, D. J. B. Edwards—Con.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Aug. 18.	A. Ramsay & Son	5065	13848	32.02	.....	.....	.....	.....	.....
do 20.	L. Berger & Sons, London	5072	13849	31.91	.....	.....	.....	.....	.....
do 20.	Canada Paint Co.	5073	13852	30.58	.....	.....	.....	.....	.....
do 20.	.....	5066	13854	32.47	.....	.....	.....	.....	.....
do 20.	W. H. Cottingham & Co.	5074	13858	29.91	.....	1.00	.....	.....	.....
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>								
do 16.	.....	7288	13831	32.70	53.94	0.4	.....	.....	.....
do 16.	L. Berger & Sons.	7290	13833	32.20	55.05	.....	.....	.....	.....
do 16.	.....	7292	13835	30.20	51.52	0.52	.....	.....	.....
do 16.	.....	7294	13837	31.40	56.35	1.08	.....	.....	.....
do 16.	.....	7296	13839	28.00	71.45	2.48	.....	.....	.....
do 20.	L. Berger & Sons	7299	13849	30.70	50.72	0.20	.....	.....	.....
do 20.	Canada Paint Co.	7302	13852	26.80	48.30	0.28	.....	.....	.....
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>								
Oct. 17.	Berger & Sons, London.	8441	13874	34.00	55.97	.....	.....	.....	9.25
do 17.	do do	8442	13875	34.00	57.75	.....	.....	.....	9.25
do 17.	R. C. Jamieson, Montreal.	8443	13876	33.50	55.88	.....	.....	.....	9.25
do 18.	Berger & Sons	8447	13880	34.00	56.94	.....	.....	.....	9.25
do 18.	.....	8449	13882	34.50	56.64	.....	.....	.....	9.25
do 18.	Toronto Lead and Colour Co.	8451	13884	35.50	58.38	.....	.....	.....	9.25
do 18.	.....	8452	13885	34.00	56.69	.....	.....	.....	9.25
do 18.	.....	8453	13886	33.50	57.12	.....	.....	.....	9.25
do 18.	.....	8454	13887	33.00	55.82	.....	.....	.....	9.25
do 18.	.....	8456	13889	34.50	56.27	.....	.....	.....	9.25
do 18.	.....	8457	13890	23.00	38.91	33.00	.....	.....	6.13
do 18.	Canada Paint Co.	8461	13894	33.50	56.87	.....	.....	.....	9.17
	<i>Analyst, F. T. Harrison, London, Ont.</i>								
Sept. 15.	Canada Paint Co.	6426	14081	28.54	51.98	6.05	4.45	.....	.....
do 15.	Goodless, Wall & Co.	6427	14084	30.8	54.02	3.63	1.50	.....	.....
do 15.	Canada Paint Co.	6428	14086	31.06	54.04	trace.	.....	.....	.....
do 17.	Robertson & Co., Toronto.	6429	14087	31.06	53.01	3.30	.....	.....	.....
do 17.	Kennedy & Co., London	6430	14090	31.06	53.67	.....	.....	.....	.....
do 18.	J. Ludeckin & Co.	6431	14091	21.33	39.69	29.80	29.80	.....	.....
do 19.	Hobbs, London.	6432	14095	22.13	36.89	29.7	29.7	.....	.....
do 19.	do	6433	14096	21.20	38.77	29.80	29.80	.....	.....
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>								
do 14.	Canada Paint Co.	6771	14524	29.86	56.35	.....	.....	.....	.....
do 14.	Wilson & Co.	6776	14529	32.06	54.99	.....	.....	.....	.....
do 14.	.....	6777	14530	32.16	56.05	.....	.....	.....	.....
do 14.	.....	6779	14532	31.75	56.81	.....	.....	.....	.....
do 15.	Canada Paint Co.	6781	14534	32.22	57.26	.....	.....	.....	.....
do 15.	.....	6783	14536	30.49	57.56	.....	.....	.....	.....
do 15.	.....	6785	14538	32.13	56.66	.....	.....	.....	.....
do 15.	.....	6786	14539	32.37	55.76	.....	.....	.....	.....

PARIS GREEN—Tabulated Statement.—Continued.

Aceto Arsenite of Copper.	Free Arsenious Acid.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
p. c.	p. c.		
80·00	14·00	Slight residual impurity insoluble in ammonia; genuine.	N. Laporte & Fils, 300 do
79·00	21·00	Slight impurity; genuine.	Grant Bros., Sparks St., Ottawa.
61·00	39·00	Unadulterated but contains excess of white arsenic.	Geo. Aird, Bank St., Ottawa.
89·00	10·5	Very slight impurity; insoluble in ammonia; no basic or calcic salt; unadulterated.	H. Living do
79·00	20·00	Unadulterated but not pure.	P. Stewart, 238 Sparks St., Ottawa.
.....	Pure	F. X. Rastoul, 193 St. Paul St., Mont.
.....	do	A. & A. Couillard, 233 do
.....	do contains sulphates	P. Provost, 107 do
.....	do do	P. N. Denis, 313 St. Laurent St., Ml.
.....	Doubtful	O. Cauchon, 324 do
.....	Pure	Grant Bros., Sparks St., Ottawa.
.....	Below standard; contains sulphates.	Geo. Aird, Bank St., Ottawa.
.....	Genuine	Peterboro' Hardware Co., Peterboro'.
.....	do	Ormond & Walsh, druggists do
.....	do	J. D. Tully, druggist do
.....	do	E. Harris & Co., King St., Toronto.
.....	do	Sanderson, Percy & Co., Bay St., Tor.
.....	do	Toronto Lead and Colour Co.
.....	do	Vokes Hardware Co., Yonge St., Tor.
.....	do	Moses & Clapp do
.....	do	J. Hewitson, 914 do
.....	do	do do
.....	Adulterated by admixture with 30 p. c. barium sulphate.	F. W. Smith, 365 Queen St., Toronto.
.....	Genuine	J. Woodworth, 842 Yonge St. do
.....	Adulterated with small amount of barium sulphate...	G. B. Morris, Guelph, Ont.
.....	Contains a small quantity of impurities and traces of prussian blue.	J. M. Bond & Co.
.....	Pure	do
.....	Unadulterated	W. & F. Workman, Stratford, Ont.
.....	Pure	C. McCallum, London, Ont.
.....	Adulterated	J. Reed & Harding.
.....	do	Cowan Bros., London, Ont.
.....	do	Gillian McLean do
.....	Genuine	J. H. Ashdown, Winnipeg.
.....	do	P. S. Hamilton do
.....	do	Wilson & Co. do
.....	do	G. F. Stephens & Co., Winnipeg.
.....	do	E. Guilbault, Winnipeg.
.....	do	C. W. Graham do
.....	do	R. Wyatt do
.....	do	W. Pulford do

APPENDIX F.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Results of						Properties	
				Moisture.	Fat.	Salt.	Curd.	Specific Gravity.	Melting Point.	p c	p c
1894.	<i>Analyst, M. Bowman, Halifax.</i>			p. c.	p. c.	p. c.	p. c.	p. c.		p. c.	p. c.
Dec. 12.	.....	8098	14313	18.80	70.55	8.59	2.06	.....	.....	.....	.....
do 12.	.....	8099	14314	10.17	81.87	6.54	1.42	.....	.....	.....	.....
do 12.	.....	8100	14315	15.14	73.82	9.32	1.72	.....	.....	.....	.....
do 12.	.....	8101	14316	13.70	81.76	3.61	0.93	.....	.....	.....	.....
do 12.	.....	8102	14317	7.93	80.57	3.81	1.69	.....	.....	.....	.....
do 12.	Musquodobit Creamery Co., Halifax.....	8103	14318	10.69	84.22	3.21	1.88	.....	.....	.....	.....
do 13.	.....	8104	14319	14.83	80.61	3.71	0.85	.....	.....	.....	.....
do 13.	.....	8105	14320	14.85	79.93	3.64	1.58	.....	.....	.....	.....
do 13.	.....	8106	14321	12.44	78.16	7.52	1.88	.....	.....	.....	.....
do 13.	Brookfield Creamery Co.	8107	14322	9.28	84.69	4.48	1.55	.....	.....	.....	.....
do 14.	.....	8108	14323	11.08	82.08	5.70	1.14	.....	.....	.....	.....
do 14.	R. Thompson & Co., Toronto.....	8109	14324	10.46	78.03	10.33	1.18	.....	.....	.....	.....
do 14.	.....	8110	14325	12.41	76.97	9.13	1.49	.....	.....	.....	.....
do 14.	.....	8111	14326	7.08	88.73	2.93	1.26	.....	.....	.....	.....
do 14.	.....	8112	14327	11.72	82.97	4.19	1.12	.....	.....	.....	.....
do 15.	.....	8113	14328	14.49	71.64	12.93	0.94	.....	.....	.....	.....
do 15.	.....	8114	14329	14.29	74.72	10.01	0.98	.....	.....	.....	.....
	<i>Analyst, W. F. Best, St. John, N.B.</i>										
Nov. 12.	C. S. Ingraham, Lunenburg, N.B.	5840	14818	9.61	84.94	4.30	1.15	.....	.....	.....	.....
do 12.	St. Joseph Creamery	5841	14819	10.08	80.99	6.98	1.95	.....	.....	.....	.....
do 12.	C. Prince, The "Neck," N.B.,	5842	14820	8.62	87.54	2.84	1.00	.....	.....	.....	.....
do 12.	R. Anderson, Westford, N.B.	5843	14821	9.10	87.18	2.52	1.20	.....	.....	.....	.....
do 13.	J. Cahalon, Cork Settlement	5844	14822	11.34	79.20	8.36	1.10	.....	.....	.....	.....
do 13.	.....	5845	14823	8.68	85.58	4.64	1.10	.....	.....	.....	.....
do 13.	G. P. Barton, Cox Point.	5846	14824	8.70	83.45	6.55	1.30	.....	.....	.....	.....
do 14.	J. W. Keast, Indian town	5847	14825	9.90	84.34	4.76	1.00	.....	.....	.....	.....
do 14.	Wm. McKinley, Grand Lake	5848	14826	9.67	84.27	4.61	1.45	.....	.....	.....	.....
do 14.	.....	5849	14827	7.74	87.36	3.90	1.00	.....	.....	.....	.....
do 14.	Kingsclear Creamery	5850	14828	7.42	84.08	7.50	1.00	.....	.....	.....	.....
do 14.	R. W. Elliott	5851	14829	6.96	87.75	4.04	1.25	.....	.....	.....	.....
	<i>Analyst, D. M. Fiset, Quebec.</i>										
Oct. 30.	.....	8254	13287	14.34	80.25	4.38	1.02	0.8651	5°C	.....	.....
do 30.	J. Robertson, Valcartier, P.Q.	8255	13288	9.92	85.26	3.88	0.93	0.865	5°C	.....	.....
do 30.	.....	8256	13289	11.71	85.38	2.49	0.48	0.867	35°C	.....	.....
do 31.	.....	8257	13290	16.59	77.60	4.85	0.96	0.867	34°C	.....	.....
do 31.	.....	8258	13291	12.03	81.11	5.90	0.95	0.8661	35°C	.....	.....
do 31.	M. Houghton, St. Sylvester, P.Q.	8259	13292	17.15	78.28	3.94	0.63	0.8660	35°C	.....	.....
do 31.	.....	8260	13293	13.67	79.21	6.00	1.12	0.8679	36°C	.....	.....
Oct. 31.	.....	8261	13294	13.66	80.64	4.49	1.21	0.8670	34°C	.....	.....
do 31.	.....	8262	13295	14.98	80.55	3.49	0.98	0.8662	36°C	.....	.....
do 31.	Creamery	8263	13296	14.80	81.54	3.09	0.57	0.8660	36°C	.....	.....
do 31.	.....	8264	13297	10.46	85.23	2.77	1.54	0.8660	36°C	.....	.....
do 31.	.....	8265	13298	14.48	81.69	2.42	1.50	0.8661	36°C	.....	.....
do 31.	St. Foy creamery	8266	13299	14.33	80.98	4.03	0.66	0.8665	34°C	.....	.....
do 31.	.....	8267	13300	12.26	84.85	2.09	0.80	0.8650	34°C	.....	.....
do 31.	.....	8268	13301	11.06	85.52	2.30	1.12	0.8652	34°C	.....	.....
do 31.	.....	8269	13302	15.36	77.56	6.68	1.00	0.8653	34°C	.....	.....

BUTTER—Tabulated Statement.

ANALYSES.			Analyst's Remarks.	Name and Address of the Vendor of the Sample.
of the Fat.				
Specific Gravity at 15° C.	Reichert No.	Iodine Absorption.		
p. c.	p. c.	p. c.		
.....	.....	.....	Adulterated with excess of salt and water.....	Forsyth, jr., Dartmouth, N.S.
.....	.....	.....	Unadulterated.....	W. P. Moosely & Co.
.....	.....	.....	Adulterated with excess of salt and water.....	J. M. Weeks.
.....	.....	.....	Unadulterated.....	P. Gentles & Co.
.....	.....	.....	do.....	Leaman's Branch.
.....	.....	.....	do.....	do
.....	.....	.....	do.....	H. Baker, Up. Water St., Halifax, N.S.
.....	.....	.....	do.....	J. McDonald, 512 Up. Water St., Halifax, N.S.
.....	.....	.....	Adulterated with excess of salt and water.....	H. L. Willeston, 136 Barrington St.
.....	.....	.....	Unadulterated.....	do do
.....	.....	.....	do.....	J. F. Ryan, Argyle St., Halifax, N.S.
.....	.....	.....	Adulterated with excess of salt and water.....	J. D. Manuel, 210 do
.....	.....	.....	do do.....	Hutchinson & Co. do
.....	.....	.....	Unadulterated.....	Shea & Richardson do
.....	.....	.....	do.....	Halifax Produce & Fruit Co.
.....	.....	.....	Adulterated with excess of salt and water.....	A. L. Doyle & Co.
.....	.....	.....	do do.....	Wm. Muir & Son.
.....	13·90	35·23	Unadulterated.....	E. C. Wilson, 127 Queen St., St. John, N.B.
.....	13·8	34·90	do.....	Jas. McCauley, St. John, N.B.
.....	14·00	34·80	do.....	Rankine & Moulson, 16 Germain St., St. John, N.B.
.....	13·00	34·84	do.....	W. D. Baskin.
.....	14·5	34·60	do.....	J. Ready.
.....	13·7	35·10	do.....	B. Belzea.
.....	14·5	34·67	do.....	P. Nase & Son, Indiantown.
.....	14·00	35·52	do.....	M. D. Austin do
.....	15·00	34·20	do.....	J. R. Vanwart do
.....	13·5	34·71	do.....	J. E. Cowan.
.....	15·00	34·65	do.....	J. F. Vanwart.
.....	13·75	35·15	do.....	W. A. Magee.
.....	On 5 grms.			
261·5	23·63	.....	In all the samples the Sp. Gr. was taken with the Westphal Balance. Fat at 100° c. com- pared with water at 15·5° c. Good.	G. W. Pelletier, 46 St. Joseph St., Quebec.
261·3	26·18	.....	Good.....	Denis Davis, 241 St. Valier St., Que.
261·7	31·45	.....	do.....	P. Verret, 77 Joachim St., Quebec.
239·9	30·89	.....	Fair.....	S. Rogers, 24 Champlain Market Sq.
239·9	34·00	.....	Good.....	A. Convey, 97 Sault au Matelot.
254·0	24·37	.....	Fair.....	do do
247·2	34·09	.....	.....	.....
255·0	28·71	.....	Good.....	A. Lyonnais, 50 Dorchester St., Que.
253·8	25·69	.....	do.....	E. Tessier, 43 Caron St., Que.
250·1	29·54	.....	do.....	J. Picard, 271 St. Joseph St., Que.
259·3	24·32	.....	do.....	E. Gagnon, 138 Queen St., Que.
246·6	27·66	.....	do.....	P. Julien, 124 Dorchester St., Que.
247·4	27·60	.....	do.....	O. McManamy, 114 St. Jon St., Que.
257·7	25·88	.....	do.....	do do
253·7	21·93	.....	do.....	J. Boivin & Co., 122 St. John St., Que.
291·6	27·69	.....	Fair.....	J. McCone, 130 St. John St., Que.

APPENDIX F.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULTS OF					
				Properties					
				Moisture.	Fat.	Salt.	Curd.	Specific Gravity.	Melting Point.
1894.	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>			p.c.	p.c.	p.c.	p.c.		
Oct. 5.	A. Donpré, L'Assomption creamery....	9301	13270	13.29	81.46	3.78	1.47	0.866	
do 5.	A. Lefebvre do	9302	13271	10.01	83.87	5.15	0.97	0.864	
do 5.	C. Langlois & Co. do	9303	13272	13.04	82.79	3.15	1.04	0.8645	
do 5.	do do	9304	13273	12.86	74.88	10.53	1.78	0.864	
do 8.	do do	9305	13274	12.60	75.64	10.56	1.20	0.865	
do 8.	do do	9306	13275	8.26	86.67	3.53	1.52	0.865	
do 8.	do do	9307	13276	12.15	83.60	3.02	1.22	0.864	
do 8.	J. A. Vaillancourt, dairy	9307	13276	9.35	86.24	4.06	1.35	0.867	
do 8.	Mr. Limoges, cooking	9308	13277	11.57	81.33	5.64	1.46	0.866	
do 16.	J. S. Roy, Sabervois, P.Q.	9309	13278	7.18	86.22	4.28	2.32	0.865	
do 16.	Samuel Roy do	9310	13279	7.80	86.41	3.30	2.49	0.865	
do 16.	Mrs. Morin, Lacadie, P.Q.	9311	13280	9.89	83.18	3.06	3.87	0.865	
do 17.	do	9312	13281	8.86	83.45	4.42	3.27	0.866	
do 17.	C. Barrière	9313	13282	7.96	83.82	6.06	2.16	0.866	
do 17.	do	9314	13283	9.02	83.96	4.33	2.69	0.864	
do 18.	do	9315	13284	10.02	81.22	5.55	3.21	0.867	
do 18.	do	9316	13285	13.86	75.22	8.37	2.55	0.865	
do 18.	do	9317	13286	10.77	92.57	4.43	2.23	0.864	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>								
do 15.	W. Mahon, Wakefield	7306	13859	15.16	79.06	3.84	1.94	0.870	
do 15.	do	7307	13860	14.99	77.93	3.99	3.09	0.871	
do 15.	G. Patterson	7308	13861	11.73	76.57	4.41	7.29	0.869	
do 15.	do	7309	13862	14.72	79.41	3.76	2.11	0.868	
do 16.	Mrs. J. Clarke, Hazeldean	7310	13863	10.87	82.28	3.23	3.62	0.869	
do 16.	do	7311	13864	11.61	81.27	3.91	3.21	0.869	
do 16.	Mr. Ashfield, Bank St.	7312	13865	6.69	88.23	3.02	2.06	0.869	
do 16.	Plunkett, Wellington St.	7313	13866	11.38	81.93	3.81	2.88	0.870	
do 16.	R. Carpenter, Albert St.	7314	13867	12.86	78.58	5.10	3.46	0.870	
do 16.	do	7315	13868	13.56	76.85	5.36	4.23	0.869	
do 16.	do	7316	13869	17.35	75.76	3.49	3.40	0.869	
do 16.	do	7317	13870	16.40	75.40	4.88	3.32	0.871	
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>								
Nov. 19.	do	8462	15210	15.81	79.96	5.15	2.02		
do 19.	do	8463	15211	11.54	81.62	5.45	1.32		
do 20.	do	8464	15212	12.73	82.99	2.65	1.62		
do 20.	do	8465	15213	14.10	79.50	4.46	1.94		
do 20.	do	8466	15214	16.96	72.18	9.98	0.86		
do 21.	do	8467	15215	10.72	85.37	1.52	2.38		
do 21.	do	8468	15216	13.39	80.77	4.41	1.41		
do 21.	do	8469	15217	9.00	87.46	2.05	1.47		
do 21.	do	8470	15218	13.16	81.79	3.21	1.88		
do 21.	do	8471	15219	11.04	84.70	3.18	1.06		
do 22.	do	8472	15220	7.93	89.49	1.60	0.96		

BUTTER—Tabulated Statement—Continued.

ANALYSIS.			Analyst's Remarks.	Name and Address of the Vendor of the Sample.
of the Fat.				
Saponifica- tion Equivalent.	Reichert No.	Iodine absorption.		
		p.c.		
.....	24.6	.....	Unadulterated	O. Malanson, 371 St. Urban St., Montreal.
.....	25.4	.....	Genuine	do do
.....	26.0	.....	do	A. Rolland, 462 St. Laurent, Montreal
.....	26.0	.....	Adulterated with salt and water in excess	do do
.....	27.1	.....	Genuine	L. O. D'Argencourt, 1506 Ontario St., Montreal.
.....	26.0	.....	do	do do
.....	25.9	.....	do	J. H. Berthelot, 1729 Mignonne St., Montreal.
.....	24.9	.....	do	A. Bouthé, 1834 St. Catharine St., Montreal.
.....	25.5	.....	do some leakage of brine when received.	O. Thuot, Iberville, P. Q.
.....	25.1	.....	do	A. Foisy, St. John's P. Q.
.....	23.0	.....	do odour slightly rancid	Hilaire Foisy, St. John's, P. Q.
.....	26.0	.....	Genuine	S. Fortier, Sherbrooke
.....	28.1	.....	do brine had leaked when received	do
.....	24.2	.....	do	C. E. Therien, Sherbrooke
.....	29.0	.....	do	O. Brodeur, St. Hyacinthe
.....	25.0	.....	Below standard and adulterated by excess of salt and water.	V. Marceau do
.....	24.6	.....	Genuine—slightly rancid	A. Leost do
.....	Alkali glyce- rine pro- cess.			
.....	29.5	44.80	Pure	Geo. Fitzpatrick, 67 William St., Ottawa.
.....	27.2	43.35	do	L. Taillefer, Rideau St., Ottawa
.....	24.7	46.45	Fair	Wall & Co., Market Square, Ottawa
.....	25.9	43.58	Pure	Latremouille & Co., Sussex St. do
.....	24.5	48.69	Fair	W. B. Richardson, Bell & Emily Sts.
.....	24.2	48.48	Doubtful	H. W. Booth, 81 Arthur St.
.....	30.4	42.71	Pure	B. R. Whitely, 72 Cambridge
.....	25.0	49.11	do	G. Smith, 46 Emily St.
.....	28.0	49.99	do	J. White, 44 do
.....	25.2	46.71	do	J. Egan, 22 Percy St.
.....	23.5	50.81	Adulterated	A. E. York, 449 Ann St.
.....	25.1	47.95	Fair	P. A. Burke, 662 Ann St.
.....	12.68	.....	Adulterated by admixture with an excessive quantity of water.	Mrs. Stephens, Smith's Falls, Ont.
.....	12.103	.....	Genuine	J. S. Baxter. do
.....	13.67	.....	do	J. Anderson, Perth, Ont.
.....	12.35	.....	do	F. Davies, do
.....	10.69	.....	Adulterated by admixture with excessive salt and water.	J. Sutherland do
.....	13.48	.....	Genuine	W. Forster, Toronto.
.....	13.92	.....	do	J. Taylor do
.....	14.17	.....	do	J. Cesson do
.....	12.87	.....	do	P. Macdonald do
.....	14.81	.....	do	J. Brown do
.....	14.21	.....	do	M. Milligan do

APPENDIX F.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of						
				Moisture.	Fat.	Salt.	Curd.	Properties		
								Specific Gravity.	Melting Point.	
1884.	<i>Analyst, Dr. W. H. Ellis—Con.</i>			p.c.	p.c.	p.c.	p.c.			
do 22.		8473	15221	19.65	75.18	3.50	1.65			
do 22.		8474	15222	8.16	86.73	2.89	2.20			
do 22.		8475	15223	9.78	85.61	3.81	1.24			
do 22.		8476	15224	18.76	75.67	4.68	1.39			
	<i>Analyst, F. T. Harrison, London, Ont.</i>									
do 7.		6434	14099	9.84	85.25	3.03	1.88	0.866		
do 7.		6435	14100	12.30	84.01	2.58	1.11	0.8653		
do 7.		6436	14101	9.54	86.74	3.07	0.65	0.8656		
do 7.		6437	14102	9.73	83.45	5.93	0.89	0.865		
do 8.		6438	14103	12.03	83.98	2.95	1.04	0.866		
do 8.		6439	14104	9.88	83.33	6.32	0.47	0.866		
do 8.		6440	14105	11.87	82.93	4.39	0.81	0.8665		
do 8.	Mrs. Mateson	6441	14106	14.65	77.41	6.81	1.13	0.8675		
do 9.		6442	14107	12.62	82.19	4.39	0.80	0.8665		
do 9.		6443	14108	8.44	86.28	4.16	1.12	0.867		
do 9.		6444	14109	11.33	85.19	2.46	1.02	0.8655		
do 9.		6445	14110	22.27	72.32	4.46	0.95	0.8667		
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>							Vol. in c.c. of 1 gm. fat. at 99°C.		
do 7.		6787	14540	10.30	86.0	2.5	1.2	1.15760		
do 7.	Mrs. Reel, Cloverdale	6788	14541	9.8	86.7	2.2	1.3	1.157890		
do 9.	Mrs. R. Surgeson	6789	14542	12.1	84.0	2.7	1.2	1.15928		
do 9.		6790	14543	10.2	87.1	1.4	1.3	1.15855		
do 10.		6791	14544	11.7	84.7	2.2	1.4	1.15861		
do 10.		6792	14545	11.2	84.5	3.1	1.2	1.15967		
do 12.	Mrs. Wm. Lund	6793	14546	13.3	81.0	4.3	1.4	1.15883		
do 12.	S. Corbett, jr	6794	14547	14.3	81.7	2.8	1.2	1.15979		
do 13.	Mrs. P. McCrae	6795	14548	10.0	80.5	8.2	1.3	1.15783		
do 13.		6796	14549	8.4	88.0	2.3	1.3	1.15833		
do 14.	Mrs. Hyndman	6797	14550	12.7	82.1	3.7	1.5	1.16040		
do 15.	Thos. Byers	6798	14551	12.7	81.2	4.9	1.2	1.15973		

BUTTER—Tabulated Statement—*Concluded.*

ANALYSIS.				Analyst's Remarks.	Name and Address of the Vendor of the Sample.
of the Fat.					
Saponifica- tion Equivalent.	Reichert No.	Iodine absorption.			
.....	On 2.5 grms. 12.08	.....	Adulterated by admixture with an excessive quantity of water.	M. Young, Toronto.	
.....	14.46	.....	Genuine.....	W. Thompson do	
.....	13.26	.....	do	T. Crown do	
.....	10.78	.....	Adulterated by admixture with an excessive quantity of water.	J. Carter do	
252.25	14.0	44.36	Genuine.....	Walch Bros., Stratford, Ont.	
253.3	13.6	43.23	do	H. Ward do	
250.9	14.7	39.44	Genuine—This sample was in jelly tin and evident- ly some salt and water had run out before it reached me, as a very considerable amount of salt was dried on outside of container.	T. J. Doack.	
254.3	13.2	45.10	do	C. McIlhargey.	
252.5	13.5	44.25	Genuine	Wilson & Co., Woodstock.	
248.9	15.5	38.53	do	J. Scott do	
244.9	16.9	38.08	do	W. A. Reid do	
250.9	16.3	34.38	Adulterated, being deficient in butter fat.	G. Gooden do	
242.0	17.0	37.73	Genuine	J. A. Somerville, Dundas St., Wood- stock.	
252.6	14.2	43.7	do	Mrs. Osborne, Dundas St., Woodst'k.	
254.7	13.2	46.3	do	Mr. Horner, Richmond St., Woodst'k.	
248.0	15.0	44.0	Adulterated, being deficient in butter fat— Rancid.	Scandrett, Bros., Dundas St., Wood- stock.	
.....	.....	32.14	Genuine	W. H. Eaton & Co., West Selkirk.	
.....	.....	38.46	do	R. Ross, West Selkirk.	
.....	.....	31.98	do	A. Grant, Brandon.	
.....	.....	30.30	do	Whitelaw Trading Co., Brandon.	
.....	.....	35.08	do	Wise & Dalton, Carberry.	
.....	.....	32.32	do	M. Finklestein, do	
.....	.....	33.97	do	W. H. McLean, Winnipeg.	
.....	.....	34.19	do	E. Hunter & Co., do	
.....	.....	30.21	do	Jas. A. Clare	
.....	.....	34.06	do	Davidson & Co.	
.....	.....	36.97	do	A. Laurens, Portage la Prairie.	
.....	.....	35.65	do	Hudson's Bay Co., Portage la Prairie	

APPENDIX G.—INSPECTION

Date of Collection.	Description of Sample and Name of Furnisher when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of							
				Moisture.	Extract.	Insoluble Leaf.	Extract by 10 min. infusion.	Sp. gr. of 10 per cent infusion.	Theine.	Tannin.	Theine by chloroform.
1895.	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	p. c.	p. c.		p. c.	p. c.	p. c.
Jan. 21	Choicest Padra Congou, J. E. Morse & Co.	8115	14330	8.39	30.32				2.85		
do 21	Ceylindehin, J. A. Pyke.	8116	14331	6.70	37.40				3.23		
do 21	Sarynne Congou, Davidson Bros.	8117	14332	8.64	29.80				3.13		
do 22	Moorman blend No. 1, Moore & Moore.	8118	14333	8.10	31.44				3.09		
do 22	Sarynne, Gunning & Co.	8119	14334	6.94	30.72				2.84		
do 22	J. Tobin & Co.	8120	14335	8.00	30.08				2.45		
do 22	Cometta, Billman, Chisholm & Co.	8121	14336	6.56	35.48				3.04		
do 22	Moorman No. 3, Moore & Moore.	8122	14337	7.19	33.44				3.09		
do 22	do No. 2, do	8123	14338	7.87	30.40				1.26		
do 22	Chin Wo, No. 81.	8124	14339	3.29	31.00				2.32		
do 23	Moyenne Gunpowder, Mazawatte Co.	8215	14340	6.81	32.68				2.91		
do 23	do Young Hyson, Warren Cakebread Co.	8216	14341	7.09	34.88				2.80		
do 23	Scented Caper, Young Hyson.	8217	14342	7.65	39.20				1.52		
do 23	Blue Cross, Bauld & Gibson.	8218	14343	6.60	37.48				3.17		
1894.	<i>Analyst, W. F. Best, St. John, N.B.</i>										
Nov. 29	A. P. Porrens, Halifax, N.S.	5852	14830	7.20	33.00				1.54	7.29	
do 29	J. H. Brown, St. John, N.B.	5853	14831	7.60	27.5				2.60	6.4	
do 29	do	5854	14832	7.80	23.00				2.40	5.10	
do 29	Peck Bros. & Co., London, Eng.	5855	14833	8.40	24.6				2.75	5.00	
1895.											
Dec. 7	Fairhurst & Co.	5856	14834	8.10	31.2				2.31	8.30	
do 7	A. J. Teed & Co.	5857	14835	7.50	35.00				1.85	10.80	
do 8	J. J. McGaffigan, St. John, N.B.	5858	14836	8.20	25.00				2.40	3.65	
do 8	Hall & Fairweather, St. John, N.B.	5859	14837	8.15	23.5				2.40	5.05	
do 8	do do	5860	14838	7.60	33.5				1.65	10.20	
	<i>Analyst, Dr. M. Fiset, Quebec.</i>										
do 3	Gunpowder Moyenne.	8270	13320	6.94	34.37				2.79		
do 3	Japan Moyenne.	8271	13321	7.92	30.80				3.38		
do 3	Gunpowder	8272	13322	6.83	31.73				3.07		
do 4	Black.	8273	13323	7.04	28.03				3.34		
do 4	Gunpowder	8274	13324	6.54	33.67				2.94		
do 4	Young Hyson.	8275	13325	7.24	32.43				2.59		
do 4	Gunpowder Ping Suey.	8276	13326	6.92	33.43				2.36		
do 4	Moyenne	8277	13327	8.70	30.78				2.48		
do 4	do	8278	13328	6.44	31.86				2.67		
do 4	Gunpowder	8279	13329	5.65	31.43				2.58		

TEA—Tabulated Statement.

YSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Ash.						
Soluble in water.	Insoluble acid.	Insoluble.	Alkalinity.			
p. c.	p. c.	p. c.	p. c.			
03 3·28					Genuine; leaves much broken.....	J. W. Baxter & Co., 54 West st., Halifax, N.S.
34 3·43					do do	do do
63 3·43					Adulterated; extract low; leaves broken...	J. N. Leahy, 49 Agricola st., Halifax, N.S.
74 3·55					Genuine; leaves very much broken; no whole leaves.	J. McNeil, Cor, Gerrish and Creighton st., Halifax, N.S.
68 3·52					do do ..	B. F. Roades, 98 Gerrish st., Halifax, N.S.
77 3·24					Genuine.....	H. B. Bigney, 85 Gottingen st., Halifax, N.S.
56 3·52					Genuine; leaves very much broken; no whole leaves.	A. L. Doyle & Co., 181 Lower Water st., Halifax, N.S.
52 3·10					Genuine; leaves much broken; a few whole leaves.	F. B. Caldwell, 363 Brunswick st., Halifax, N.S.
56 3·38					do do ..	F. Fenton, 99 Lockman st., Halifax, N.S.
59 3·56					do do ..	D. R. Heisler, Hx. Grocery Co., 83 Up. Water st., Halifax, N.S.
84 3·03					Adulterated; ash excessive.....	A. P. Torrens, 191 Barrington st., Halifax, N.S.
64 3·69					Genuine; leaves broken.....	do do
64 3·30					do do	do do
56 3·74					do do	Hubley & Co., 102 Gottingen st., Halifax, N.S.
11 20 6·80		4·40			Unadulterated; no foreign leaves found....	J. S. Hill, St. John, N.B.
7 50 6·20		1·30			do do	H. W. Baxter & Co. do
5 28 3·02		2·26			do do	Jardine & Co. do
5 81 3·75		2·06			do do	Wm. Kennedy do
6 40 5·50		0·90				J. Graham, Woodstock, N.B.
6 50 1·90		4·60			Many large leaves and stems; soluble ash too low; unadulterated.	H. N. Payson do
6 10 3·40		2·70			Unadulterated; no foreign leaves.....	W. R. Logan, Fredericton.
5 93 3·75		2·20			do do	G. T. Welphey do
5 80 1·20		4·60			Green tea faced and not well rolled; adulter- ated; soluble ash below standard.	W. H. Vanwart do
7 58 3·24		4·34 1·34			Unadulterated; old looking leaves.....	H. H. Guay, Arthabaska, Que.
9 14 3·12		5·29 1·31			Leaves so broken as to be scarcely distin- guished; tea of a low quality.	do do
9 54 2·44		7·09 1·20			do do ..	A. A. Farney do
5 68 2·92		2·77 1·18			Unadulterated; leaves broken.....	A. Guerette, Lévis, Que.
8 98 3·49		5·28 1·63			Old leaves; large and coarse; tea of a low grade.	G. I. Couture do
8 77 2·81		5·95 1·57			Leaves broken; tea of a low grade.....	do do
8 39 3·55		4·84 1·79			Some green scum (facing); old looking leaves large and coarse.	Z. Moussette, Quebec.
9 25 2·97		6·28 1·62			Fair sized leaves; tea of a low grade.....	M. Breton do
10 58 2·99		7·59 1·48			Leaves small and broken; Adulterated with 4 per cent sand.	Léon Gaboury do
8 77 2·92		5·84 1·27			do do ..	P. L. Turgeon do

APPENDIX G.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of							
				Moisture.	Extract.	Insoluble Leaf.	Extract by 10 min. infusion.	Sp. gr. of 10 per cent infusion.	Theine.	Tannin.	Theine by Chloroform.
1894.	<i>Analyst, Dr. M. Fiset, Quebec—Con.</i>			p. c.	p. c.	p. c.	p. c.		p. c.	p. c.	p. c.
Dec. 5	Moyenne Gunpowder.....	8280	13330	6.28	35.21				3.04		
do 5	do do	8281	13331	5.94	31.71				1.99		
do 5	do do	8282	13332	7.94	29.70				2.17		
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>										
Nov. 17	Gunpowder	9318	13303	6.95			29.40				1.40
do 17	Dust	9319	13304	6.00			39.40				
do 17	Gunpowder, Hudon & Orsalle, Montreal.	9320	13305	5.65			30.6				1.40
do 17	Dust	9321	13306	5.65			31.8				
do 17	Gunpowder	9322	13307	5.35			28.60				1.40
do 17	do	9323	13308	5.80			30.60				1.40
do 20	Dust	9324	13309	5.60			31.00				
do 20	J. A. Matthewson & Co., Montreal.	9325	13310	5.80			29.6				
do 23	do do	9326	13314	5.95			27.00				
do 23	Hudon Hebert, Montreal.	9327	13315	3.8			32.6				
do 27	Japan	9328	13316	6.45			25.00				
do 27	Gunpowder	9329	13317	5.65			29.80				
do 27	Japan	9330	13318	5.95			31.40				
do 29	Gunpowder	9331	13319	6.8			29.6				
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
do 17	Dust	7318	15201	4.17	35.3						
do 17	Gunpowder	7319	15202	7.17	33.07						
do 17	do	7320	15203	6.23	33.55						
do 17	Dust	7321	15204	5.58	31.54						
do 17	Gunpowder	7322	15205	5.91	31.42						
do 21	do	7323	15206	6.95	34.93						
do 21	do	7324	15207	5.67	34.79						
do 21	Japan	7325	15208	6.58	33.93						
do 21	Mattawa	7326	15209	7.01	33.16						
1895.	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>										
Feb. 12	Gunpowder	8478	15247	5.05	40.04			1.011	2.47	6.97	
do 12	Dust	8479	15248	4.30	40.42			1.0115	3.14	5.25	
do 12	Gunpowder	8480	15249	4.10	42.08			1.0115	2.33	4.66	
do 12	Young Hyson	8481	15250	4.45	43.03			1.0125	2.62	6.32	
do 12	Oolong	8482	15251	4.95	44.71			1.012	2.79	7.48	
do 12	Dust	8483	15252	2.05	40.05			1.0135	2.31	6.27	
do 13	Gunpowder	8484	15253	5.20	45.67			1.0120	2.46	8.73	
do 13	Dust	8485	15254	4.42	42.29			1.013	2.21	6.23	
do 13	Gunpowder	8486	15255	5.00	46.96			1.0115	2.63	10.47	
do 13	Young Hyson	8487	15256	6.20	41.47				2.74	5.82	
do 13	Assam and Ceylon	8488	15257	5.20	43.25			1.0130	3.29	7.86	
do 13	Gunpowder	8489	15258	3.65	44.21			1.0130	2.75	9.96	

FEA—Tabulated Statement—Continued.

ANALYSIS.					Analysts' Remarks.	Name and Address of the Vendor of the Sample.
Ash.						
Total.	Soluble in Water.	Insoluble Acid.	Insoluble.	Alkalinity.		
p. c.	p. c.	p. c.	p. c.	p. c.		
7.72	3.37	.....	4.34	1.62	Unadulterated; green scum; large, coarse leaves.	A. G. Nadeau, Three Rivers.
10.47	2.76	.....	8.10	1.55	Adulterated with 3 per cent sand.....	L. T. Denechaud do
10.10	2.96	.....	7.14	1.30	Adulterated with sand; large, coarse leaves; very much broken.	E. Bourke do
7.5	2.95	.....	4.55	7.1	Genuine; no foreign leaves.....	D. Lapointe, Montreal.
7.25	3.75	.....	3.50	.....	Unadulterated; under microscope only sand discovered; broken tea leaves.	do do
9.75	3.50	.....	6.25	.....	Adulterated; much tea dust and some foreign leaves.	J. B. Beauchamp, Montreal.
11.50	3.55	.....	7.95	.....	Adulterated; large excess of mineral facing and dust in ash.	W. David do
8.80	4.05	.....	4.75	.....	Doubtful; excess of ash.....	do do
9.50	3.50	.....	6.00	.....	Adulterated by excess of ash.....	J. A. Desaulniers do
14.46	3.13	.....	11.33	.....	do heavily faced; ash in excess....	L. N. Castonguay, Montebello.
5.83	3.45	.....	2.38	.....	Genuine; no foreign leaves.....	Owen Bros. do
5.84	2.60	.....	3.24	.....	Adulterated; foreign leaves; deficient in extract.	W. J. Todd, Lachute.
7.79	3.79	.....	4.00	.....	Doubtful; stems and doubtful leaves; ash below standard.	E. Lavigne, do
7.85	3.20	.....	4.65	.....	Adulterated; extract deficient; excess of stems and foreign leaves.	A. B. Paquette, Montreal.
9.22	3.36	.....	5.85	.....	Adulterated; extract deficient; excess of ash.	do do
3.30	3.24	.....	6.06	.....	do excess of stems and facing; excess of ash.	P. Daoust do
9.28	3.07	.....	6.21	.....	Of poor quality; adulteration doubtful; condemned by excess of ash.	F. Aubin do
8.41	3.76	1.84	4.65	1.18	Genuine; contains some particles of black tea	Goodall Bros., Ottawa.
7.92	2.86	1.72	5.06	0.85	do no foreign leaves.....	do do
7.36	3.88	1.11	3.48	1.05	do do.....	Stroud Bros. do
6.93	3.16	1.42	3.77	1.16	do do.....	do do
6.63	3.55	0.96	3.08	0.99	Not gunpowder; looks more like common tea.	J. Plunkett do
6.95	4.01	0.78	2.94	1.10	Genuine; no foreign leaves.....	Mrs. Stephens, Smith's Falls.
7.69	2.97	1.63	4.72	0.86	do do.....	J. L. Baxter do
6.58	3.85	0.75	2.73	0.84	do do.....	J. Anderson, Perth.
6.15	4.06	0.21	2.09	0.92	do do.....	J. Sutherland do
13.24	3.92	.....	10.32	.....	Adulterated; contains such an amount of mineral matter as to cause ash to exceed 8 per cent.	M. Somerville, Toronto.
7.68	2.82	.....	4.86	.....	Genuine.....	do do
9.23	3.23	.....	6.00	.....	Adulterated; excess of ash.....	W. Hodgson do
6.80	3.35	.....	3.45	.....	Genuine.....	do do
5.94	3.68	.....	2.26	.....	do.....	W. Thompson do
10.49	2.90	.....	7.59	.....	Adulterated; excess of ash.....	do do
7.07	3.59	.....	3.48	.....	Genuine.....	Endacott Bros. do
7.76	2.82	.....	4.94	.....	do.....	do do
6.32	4.06	.....	2.26	.....	do.....	J. McAdams do
6.36	3.53	.....	2.83	.....	do.....	Fend & Co. do
5.80	3.69	.....	2.11	.....	do.....	do do
6.85	3.53	.....	3.32	.....	do.....	J. Dick do

APPENDIX G.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULTS							
				Moisture.	Extract.	Insoluble Leaf.	Extract by 10 min. infusion.	Sp. gr. of 10 per cent infusion.	Theine.	Tannin.	Theine by Chloroform.
1894.	<i>Analyst, F. T. Harrison, London, Ont.</i>			p. c.	p. c.	p. c.	p. c.		p. c.	p. c.	p. c.
Nov. 30	Gunpowder, Morgan Davis, Toronto.	6446	14111	4.82	44.50	.....	.....	.....	2.95	8.72	.....
Dec. 1	Ping Suey, W. H. Gillard & Co.	6447	14112	4.01	39.94	.....	.....	.....	1.82	7.34	.....
do 1	do W. P. Eckard & Co., Toronto.	6448	14113	4.79	37.80	.....	.....	.....	1.95	5.54	.....
do 1	Ping Suey, G. Watt & Co., Brantford	6449	14114	5.27	43.72	.....	.....	.....	2.23	6.68	.....
do 3	Dust, Nesbitt Bros., Woodstock....	6450	14115	5.46	43.63	.....	.....	.....	2.35	7.56	.....
do 3	Ping Suey	6451	14116	7.78	44.06	.....	.....	.....	2.50	6.32	.....
do 3	Gunpowder, Elliott & Moore, London, Ont.	6452	14117	5.91	40.20	.....	.....	.....	2.30	7.34	.....
do 3	Young Hyson, T. P. Greening & Co., Hamilton.	6453	14118	5.07	37.94	.....	.....	.....	1.65	5.54	.....
do 3	Dust	6454	14119	6.83	38.29	.....	.....	.....	1.95	6.32	.....
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>										
do 27	Indian, Duncan Bros., Hamilton ..	6801	14552	4.52	43.39	52.09	.....	.....	.....	.....	.....
do 27	Japan, A. Macdonald & Co., Winnipeg	6802	14553	4.30	38.67	57.03	.....	.....	.....	.....	.....
do 28	Gunpowder	6803	14554	5.47	43.55	50.98	.....	.....	.....	.....	.....
do 28	Young Hyson, Thompson, Codrille & Co., Winnipeg.	6804	14555	5.73	39.66	54.61	.....	.....	.....	.....	.....
do 29	Japan	6805	14556	4.53	49.50	45.97	.....	.....	.....	.....	.....
do 29	Congou, J. Turner, Hamilton	6806	14557	6.46	33.36	60.18	.....	.....	.....	.....	.....
do 31	Gunpowder, G. F. & J. Galt, Winnipeg	6807	14558	5.04	47.25	47.71	.....	.....	.....	.....	.....
do 31	Ping Suey	6808	14559	6.13	41.52	52.35	.....	.....	.....	.....	.....
do 31	Gunpowder, G. F. & J. Galt, Winnipeg	6809	13560	5.50	47.80	46.70	.....	.....	.....	.....	.....

TEA—Tabulated Statement—*Concluded.*

ANALYSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Ash.						
Total.	Soluble in Water.	Insoluble Acid.	Insoluble.	Alkalinity.		
P. c.	p. c.	p. c.	p. c.	p. c.		
7.17	3.50	1.52	3.67	....	Unadulterated; no foreign leaves...	J. W. Irwin, Clinton, Ont.
7.25	3.20	1.56	4.05	....	do	N. Robson do
8.85	3.43	1.95	5.42	....	Adulterated; this sample contains little lumps of dirt and sand, so that the ash varies very much, but each time was above the limit of 8 per cent.	Walsh Bros., Stratford.
8.85	3.35	2.65	5.50	....	do	E. K. Barnsdale, Stratford.
6.63	3.36	1.32	3.27	....	Unadulterated.....	Wilson & Co., Woodstock.
7.00	3.45	1.32	3.55	....	do leaves broken, but in good condition and clean.	W. C. Wilson do
8.00	3.10	1.80	4.90	....	Adulterated; leaves broken and not in good condition; also bits of dried sand.	E. Fitzallen, London, Ont.
7.33	3.16	1.50	4.17	....	Unadulterated; leaves in good condition and clean.	Turville Bros. do
20.10	1.95	13.85	18.15	....	Adulterated	T. W. Shoebottom do
5.87	3.41	0.29	2.46	1.80	Genuine.....	J. McLeod, Portage la Prairie.
7.18	3.38	1.36	3.80	1.78	do	Wm. Barton do
6.93	3.04	1.45	3.89	1.45	do	The Whitelow Trading Co., Brandon.
7.76	2.91	1.89	4.85	1.30	Adulterated; contains more than 8 per cent of ash reckoned on dry sample.	J. Bower & Co., Brandon.
6.93	3.35	1.30	3.58	1.82	Genuine.....	Wilcox & Ramsay, Virden.
5.77	3.09	0.49	2.68	1.53	do	Pines & Merrick do
6.28	3.23	0.83	3.05	1.63	Tea is genuine, but the sample contains a considerable proportion of ground coffee.	J. E. Acton, Winnipeg.
5.65	3.27	0.29	2.41	1.66	Genuine.....	J. M. Teichmann do
5.89	3.25	0.58	2.64	1.62	do	do do

APPENDIX H.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certifi- cate.	No. of Sample.	RESULT OF ANALYSIS							
				Moisture.	Petroleum Ether Extract.	Alcohol Ex- tract.	Water Ex- tract.	Nitrogen.	Albuminoids.	Ash.	
1895.	<i>Analyst, W. F. Best, St. John, N.B.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Jan. 7.	Pea	5861	14839	7.25	.....	.....	.....	.....	.....	3.25
do 7.	Barley, Ireland National Food Co., Toronto.	5862	14840	10.85	.....	.....	.....	.....	.....	0.35
do 7.	Barley, E. D. Tilson, Tilsonburg ..	5863	14841	10.75	.....	.....	.....	.....	.....	1.00
do 7.	Buckwheat, A. C. Smith & Co., St. John.	5864	14842	12.80	.....	.....	.....	.....	.....	0.35
do 7.	Buckwheat, Nauwigewauk Mills, Kings Co.	5865	14843	12.85	.....	.....	.....	.....	.....	0.30
do 7.	Oatmeal, McDonald & Thompson, Woodstock.	5866	14844	8.25	.....	.....	.....	.....	.....	1.35
do 8.	Wheat, Fowler's Mills, St. John..	5867	14845	10.85	.....	.....	.....	.....	.....	0.40
do 8.	Maize do do	5868	14846	13.25	.....	.....	.....	.....	.....	1.35
do 8.	Wheat, W. J. Hattaway, St. John..	5869	14847	10.75	.....	.....	.....	.....	.....	1.00
do 8.	do Goldie Milling Co.	5870	14848	10.85	.....	.....	.....	.....	.....	0.45
do 15.	Oat, C. H. Clarke, St. Stephen, N.B.	5871	14849	8.50	.....	.....	.....	.....	.....	1.00
do 15.	Wheat, Wolverton Milling Co.	5872	14850	10.70	.....	.....	.....	.....	.....	0.55
do 15.	Maize, W. H. Fowler, St. John.	5873	14851	14.40	.....	.....	.....	.....	.....	1.30
do 15.	Buckwheat, B. H. Smith, Wood- stock, N.B.	5874	14852	10.80	.....	.....	.....	.....	.....	0.45
do 17.	Wheat, H. J. Teed, St. Stephen's.	5875	14853	10.35	.....	.....	.....	.....	.....	0.55
do 17.	Maize, McAllister Bros.	5876	14854	13.25	.....	.....	.....	.....	.....	1.00
do 17.	Oat, E. D. Tilson, Tilsonburg.	5877	14855	8.90	.....	.....	.....	.....	.....	1.00
do 17.	Wheat, Food Milling Co., Galt, Ont.	5878	14856	11.10	.....	.....	.....	.....	.....	0.45
	<i>Analyst, Dr. M. Fiset, Quebec.</i>										
do 22.	Corn.	8283	13349	12.36	1.45	3.28	3.07	0.88	.....	0.60
do 22.	Wheat.	8284	13350	12.18	0.88	1.30	3.90	1.51	.....	0.48
do 22.	Rice.	8285	13351	12.10	0.63	0.58	2.23	1.18	.....	0.98
do 22.	Graham.	8286	13352	11.90	1.10	1.93	6.38	1.53	.....	1.36
do 22.	Buckwheat.	8287	13353	12.68	0.70	2.13	5.93	1.43	.....	1.04
do 22.	Wheat	8288	13354	11.25	0.58	1.63	5.98	1.91	.....	0.50
do 22.	Oat, Carrier, Quebec.	8289	13355	9.53	2.90	5.40	5.45	2.48	.....	1.90
do 22.	Wheat	8290	13356	10.13	0.57	1.05	5.13	1.62	.....	0.40
do 22.	Corn.	8291	13357	10.23	1.88	6.15	3.80	1.51	.....	1.36
do 22.	Rice.	8292	13358	10.20	0.18	0.70	6.38	1.12	.....	0.56
do 22.	Wheat, Wolverton Mills.	8293	13359	10.03	0.50	1.50	6.58	1.53	.....	0.40
do 22.	Graham.	8294	13360	10.78	0.40	3.35	5.13	1.62	.....	1.67
do 23.	Corn.	8295	13361	9.80	1.46	4.48	4.98	1.45	.....	0.82
do 23.	Wheat.	8296	13362	11.73	0.49	1.43	4.55	1.54	.....	0.40
do 23.	Rice.	8297	13363	11.55	0.20	0.40	4.65	1.21	.....	0.68
do 24.	Wheat, Shirk & Snyder, Bridge- port, Ont.	8298	13364	11.08	0.45	1.43	.....	1.40	.....	0.42
do 24.	Graham, McFarlane Milling Co., Sherbrooke.	8299	13365	10.55	1.08	2.95	.....	1.72	.....	1.70
do 24.	Buckwheat.	8300	13366	13.37	0.30	0.83	.....	0.77	.....	0.44
do 24.	Corn.	8301	13367	12.92	1.20	4.43	.....	1.43	.....	1.13
do 24.	Rice.	8302	13368	11.17	0.65	0.88	.....	1.15	.....	0.72
do 24.	Buckwheat.	8303	13369	13.45	0.48	0.65	.....	0.74	.....	0.41
do 24.	do	8304	13370	12.65	0.31	.....	.....	0.62	.....	0.42
do 24.	Corn.	8305	13371	10.05	1.97	.....	.....	1.54	.....	1.28
do 24.	Graham, Ottawa Milling Co.	8306	13372	11.00	0.85	.....	.....	1.57	.....	1.62
do 24.	Wheat, Keewater Milling Co.	8307	13373	10.72	0.45	.....	.....	1.92	.....	0.42

FLOUR—Tabulated Statement—Continued.

Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
No foreign starches or other matter detected.	Unadulterated.....	Jardine & Co., St. John, N.B.
do do ..	do ..	do do
do do ..	do ..	Geo. Robertson & Co., St. John, N.B.
do do ..	do ..	Paddington & Merritt do
do do ..	do ..	W. A. Porter do
do do ..	do ..	E. S. Dibble do
do do ..	do ..	George Dishart do
do do ..	do ..	C. F. Francis do
do do ..	do ..	W. A. Porter do
do do ..	do ..	R. McConnell do
do do ..	do ..	J. S. Maloney, St. Andrew's.
do do ..	do ..	Hant & Greenlaw do
do do ..	do ..	F. Mowatt do
do do ..	do ..	G. G. Grimmer do
do do ..	do ..	Inches & Grimmer, St. Stephen's.
do do ..	do ..	Murchie Bros. do
do do ..	do ..	H. E. Hill & Co. do
do do ..	do ..	J. B. Robinson do
do do ..	Good.....	A. G. Lambert, Lévis, Que.
do do ..	Genuine.....	do do
do do ..	do ..	J. Buchanan do
do do ..	do ..	do do
Some wheat or barley starch present.	do ..	do do
No foreign starch.....	do ..	G. S. Couture do
do ..	do ..	G. Turcotte, Quebec.
do ..	do ..	do do
do ..	do ..	do do
do ..	do ..	D. Waters do
do ..	do ..	do do
do ..	do ..	do do
do ..	do ..	J. O'Donnell do
do ..	do ..	do do
do ..	do ..	do do
do ..	do ..	P. Olivier, Sherbrooke.
do ..	do ..	do do
do ..	do ..	do do
do ..	do ..	Ballantyne, Johnson & Co., Sherbrooke.
do ..	do found a living worm $\frac{1}{2}$ -inch long.	do do
do ..	do ..	do do
do ..	do ..	H. S. Desmarais, Richmond, Que.
do ..	do ..	do do
do ..	do ..	Gunn & Elliott do
do ..	do ..	do do

APPENDIX H—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certifi- cate.	No. of Sample.	RESULT OF ANALYSIS.							
				Mixture.	Petroleum Ether Extract.	Alcohol Ex- tract.	Water Extract	Nitrogen.	Albuminoids.	Ash.	
1895.	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
Jan. 10.	Pea, Ireland Food Co., Toronto...	9501	13333	8.05	0.71			4.47	27.50	2.46	
do 10.	Rice, Montreal Milling Co.	9502	13334	9.46				1.33	8.31	0.51	
do 10.	Wheat, J. Fair, Clinton, Ont.	9503	13335	9.47	2.37			2.25	14.25	0.5	
do 10.	Corn	9504	13336	9.26				1.53	9.52	0.51	
do 10.	Buckwheat, Howe, McIntyre & Co.	9505	13337	11.49				1.13	9.52	0.62	
do 10.	Graham do	9506	13338	9.48	1.771			2.64	15.81	1.64	
do 15.	Corn, L. Chaput fils, Montreal....	9507	13339	13.80	0.389			1.76	11.01	1.10	
do 15.	Wheat	9508	13340	13.33				2.03	12.70	0.55	
do 19.	Buckwheat	9509	13341	11.71	trace				5.42	0.75	
do 19.	Rye, Howe & McIntyre, Montreal.	9510	13342	8.84	do				9.78	0.90	
do 19.	Oat	9511	13343	5.63	4.06				19.68	2.16	
do 19.	Corn, Howe & McIntyre, Montreal	9512	13344	9.55	trace				9.04	0.56	
do 19.	Graham	9513	13345	10.26	2.60				14.89	1.75	
do 19.	Rice	9514	13346	10.91					8.72	0.76	
do 19.	Buckwheat	9515	13347	12.31	trace				7.66	0.90	
do 19.	Wheat	9516	13348	11.01	1.06				12.78	0.45	
do 25.	do	9517	13374	10.04	0.07				11.54	0.40	
do 25.	Corn	9518	13375	11.42	0.40				11.86	1.30	
do 25.	Buckwheat, Merrickville Milling Co	9519	13376	12.45	.08				6.49	0.50	
do 25.	Graham	9520	13377	9.75	2.06				18.3	1.40	
do 25.	Rye	9521	13378	9.20	trace				1.92	13.02	
do 25.	Corn	9522	13379	10.25	0.50				1.43	13.07	
do 25.	Buckwheat	9523	13380	9.60	0.40				0.97	6.06	
do 25.	Graham	9524	13381	9.48	1.41				2.53	15.80	
do 25.	Buckwheat	9525	13382	9.55	0.60				1.02	6.38	
do 25.	Graham	9526	13383	7.85	1.66				2.50	15.64	
do 25.	Wheat	9527	13384	8.35	0.66				1.95	12.18	
do 25.	Corn,	9528	13385	7.58	trace				1.90	11.91	
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>										
do 4.	Buckwheat	7331	15229	14.90	0.66			0.921	5.76	0.66	
do 4.	Maize	7332	15230	8.78	0.96			1.463	9.144	0.66	
do 4.	Wheat	7333	15231	10.60	0.56			1.968	12.42	0.30	
do 4.	Oat	7334	15232	3.40	5.00			2.147	13.41	3.40	
do 4.	Buckwheat	7335	15233	14.42	0.370			0.665	4.160	0.50	
do 4.	Wheat	7336	15234	11.04	0.60			2.60	12.819	0.30	
do 4.	Buckwheat	7337	15235	12.94	0.30			0.770	4.81	0.30	
do 4.	Oat	7338	15236	8.12	4.44			2.55	14.088	1.71	
do 4.	Wheat germs	7339	15237	9.66	0.43			2.23	13.96	1.91	
do 4.	Maize	7340	15238	11.04	0.66			1.54	9.66	0.70	
do 5.	Buckwheat	7341	15239	12.12	4.00			1.45	9.10	0.92	
do 5.	Oat	7342	15240	10.03	4.55			2.234	14.52	1.30	
do 5.	Maize	7343	15241	9.06	0.41			1.37	8.56	0.34	
do 5.	Wheat	7344	15242	11.24	0.70			1.78	11.15	0.32	
do 5.	Buckwheat	7345	15243	9.50	0.40			1.46	9.18	4.71	
do 5.	Wheat	7346	15244	11.88	1.16			2.05	12.81	0.44	
do 5.	Oat, coarse	7347	15245	5.08	5.10			2.53	15.83	1.36	
do 5.	do fine	7348	15246	7.88	4.78			2.28	14.26	1.84	

FLOUR—Tabulated Statement—*Continued.*

Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
No foreign starch	Genuine	Wm. Black, Montreal.
do	do	Wm. McGowan & Son, Montreal.
do	do	do
do	do	do
do	do	do
do	do	do
do	do	do
do	do	M. Kilkerly
do	do	do
do	do	A. Rolland
do	do	do
do	do	do
do	do	do
do	do	Geo. Neil
do	do	do
do	do	do
do	do	do
do	do	J. S. Maguire, Waterloo, Que.
do	do	do
do	do	E. D. Lawrence
do	do	do
do	do	W. R. Homer, Granby.
do	do	do
do	do	do
do	do	do
do	do	do
do	do	M. L. Hislop, St. John's, Que.
do	do	do
do	do	G. Huot
do	do	do
Buckwheat	do	J. McAllister, Ottawa.
Maize	do	do
Wheat	do	do
Oats	do	Cluff
Buckwheat	do	do
Wheat	do	do
Buckwheat	do	Harkness & Robertson
Oat	do	do
Wheat	do	do
Maize	do	P. Martin
Buckwheat and wheat	Mixture	J. Doyle, Perth.
Oat	Genuine	F. Davies
Maize	do	J. Sutherland
Wheat	do	J. Anderson
Buckwheat and wheat	Mixture	Stapleton & Slocombe
Wheat	Genuine	Geo. Mathews
Oat	do	G. Carson
do	do	T. Hooper

APPENDIX H.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS				
				Moisture.	Ash.	Mineral Examination.	Nitrogen.	Proteids.
1895.	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>			p. c.	p. c.	p. c.	p. c.	p. c.
June 17.	Strong Bakers, standard sample.....	8516	15316	10.5	0.5	None.	2.26	14.16
do 17.	Superfine do	8517	15317	10.75	1.0	do	2.17	13.66
do 17.	Patent Spring do	8518	15318	10.73	0.37	do	2.07	13.99
do 17.	Extra do	8519	15319	9.60	0.85	do	2.03	12.75
do 17.	Straight Roller do	8520	15320	9.95	0.57	do	1.75	10.96
do 17.	Patent Winter do	8521	15321	9.90	0.35	do	1.64	10.27
do 17.	Fine do	8522	15322	9.00	1.42	do	2.57	16.66
do 19.	Wheat, Lutes, Newmarket, Ont.	8523	15323	11.47	0.47	do	1.57	9.94
do 19.	Oatmeal, McIntosh, Toronto.....	8524	15324	8.55	0.61	do	2.15	13.63
do 19.	Maize, Lawson do	8525	15325	11.65	2.50	do	1.16	9.15
do 19.	Graham do do	8526	15326	10.95	1.90	do	1.91	11.22
do 19.	Wheat do do	8527	15327	11.57	0.37	do	1.53	9.38
do 19.	Oatmeal, McIntosh do	8528	15328	8.55	1.90	do	2.47	14.33
do 19.	Wheat, Campbell do	8529	15329	10.50	0.42	do	1.68	10.33
do 20.	Maize, McIntosh do	8530	15330	10.37	0.82	do	1.77	11.06
do 20.	Peameal do do	8531	15331	7.47	2.50	do	4.38	27.33
do 20.	Oatmeal do do	8532	15332	8.35	1.90	do	2.47	13.46
do 20.	Graham do do	8533	15333	11.12	1.70	do	2.04	12.75
do 20.	Wheat.....	8534	15334	10.92	0.42	do	1.47	9.34
do 20.	Rolled Oats, McIntosh, Toronto.....	8535	15335	7.62	1.75	do	2.68	16.75
do 21.	Oatmeal.....	8536	15336	8.67	1.77	do	2.75	17.25
do 21.	Gluten, Ireland National Food Co	8537	15337	9.42	0.80	do	1.48	9.24
do 21.	Rice, Lawson, Toronto	8538	15338	11.45	0.40	do	1.08	6.75
do 21.	Buckwheat.....	8539	15339	11.17	1.15	do	1.70	10.22
do 21.	Graham.....	8540	15340	10.75	2.15	do	2.19	13.75
do 21.	Wheat, Ogilvie, Montreal.....	8541	15341	10.85	0.50	do	1.82	11.49

FLOUR—Tabulated Statement—*Concluded.*

Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Wheat flour.....	Genuine.....	
do	do	
do	do	
do	do	
do	do	
do	do	
do	do	
do	do	
Oats.....	do	Given Bros., Toronto.
Indian corn.....	do	do
Wheat starch and husk.....	do	J. Lackey, Toronto.
Wheat flour.....	do	do
Oats.....	do	do
Wheat flour.....	do	Joy Bros., Toronto.
Indian corn.....	do	do
Peas.....	do	J. Williams, Toronto.
Oats.....	do	do
Wheat starch and husk.....	do	do
Wheat flour.....	do	Ontario Flour and Feed Co., Toronto.
Oats.....	do	do
do	do	do
do	do	do
Wheat flour.....	do	Albany Supply Co., Toronto.
Rice flour.....	do	do
Buckwheat and wheat starch gran- ules, wheat husk.....	do	do
Wheat starch and husk.....	do	do
Wheat flour.....	do	T. McIntosh, Toronto.
		do

APPENDIX H.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF ANALYSIS						
				Moisture.	Petroleum, Ether Extract.	Alcohol Extract.	Water Extract.	Nitrogen.	Albuminoids.	Ash.
1895.	<i>Analyst, F. T. Harrison, London, Ont.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
Jan. 14.	Oatmeal, J. Andrews, Thornburg..	6455	14120	8.31	5.24	.....	.....	2.74	17.1	1.7
do 14.	Flour, J. Knott, Staynor, Ont	6456	14121	11.84	0.80	.....	.....	1.61	10.1	0.3
do 14.	Pea, Ireland Food Co., Toronto...	6457	14122	9.23	.....	.....	.....	4.11	28.6	2.1
do 14.	Rice and maize	6458	14123	10.66	0.80	.....	.....	1.17	7.32	0.3
do 15.	Maize, J. Beek & Sons, Detroit....	6459	14124	11.55	1.60	.....	.....	1.35	8.46	0.3
do 15.	Oatmeal, E. D. Tilson, Tilsonburg.	6460	14125	7.48	6.30	.....	.....	2.74	17.1	2.0
do 15.	Wheat	6461	14126	11.62	0.70	.....	.....	1.64	10.3	0.2
do 15.	Wheat, J. Galbraith, Allandale, Ont	6462	14127	11.33	1.40	.....	.....	1.72	10.7	0.4
do 16.	Maize, Campbell Stephens & Co....	6463	14128	9.85	1.20	.....	.....	1.28	8.01	0.3
do 16.	Oatmeal, A. Graham	6464	14129	8.45	5.18	.....	.....	2.78	17.3	1.6
do 16.	Barley, Ireland Food Co., Toronto.	6465	14130	9.75	0.55	.....	.....	1.28	8.01	0.3
do 17.	Maize, J. Beek & Sons, Detroit....	6466	14131	11.45	0.90	.....	.....	1.35	8.46	0.3
do 17.	Oatmeal, P. McIntosh & Sons, Toronto.	6467	14132	6.81	5.33	.....	.....	2.74	17.1	1.7
do 17.	Wheat, V. Denne, Newmarket	6468	14133	12.05	0.70	.....	.....	1.64	10.3	0.4
do 18.	Maize, Davidson & Hay, Toronto..	6469	14134	11.10	1.70	.....	.....	1.39	8.69	0.4
do 18.	Oatmeal, Black & Varnard.....	6470	14135	4.85	5.46	.....	.....	2.89	18.00	2.2
do 18.	Wheat, Campbell & Morris, Boston Mills.	6471	14136	11.55	0.80	.....	.....	1.61	10.1	0.3
do 18.	Wheat, Peareis Bros, Brampton...	6472	14137	11.00	0.90	.....	.....	1.68	10.5	0.3
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>									
do 23.	Hungarian Patent.....	6810	14561	10.4	.....	.....	.....	1.89	11.81	0.5
do 23.	Strong Bakers.....	6811	14562	10.00	.....	.....	.....	2.22	13.88	0.4
do 23.	Algoma	6812	14563	10.2	.....	.....	.....	2.24	14.00	0.3
do 23.	Flour	6813	14564	9.9	.....	.....	.....	2.66	16.63	1.1
do 24.	Ulster.....	6814	14565	8.3	.....	.....	.....	2.82	17.63	2.0
do 24.	Hungarian Patent.....	6815	14566	10.1	.....	.....	.....	1.85	11.58	0.4
do 24.	Strong Bakers.....	6816	14567	10.2	.....	.....	.....	2.02	12.63	0.2
do 24.	National Bakers.....	6817	14568	9.3	.....	.....	.....	2.71	16.94	1.6
do 24.	Hungarian Patent.....	6818	14569	9.7	.....	.....	.....	2.03	12.69	0.2
do 29.	Strong Bakers	6819	14570	11.8	.....	.....	.....	1.67	10.44	0.3
do 29.	Hungarian Patent.....	6820	14571	11.00	.....	.....	.....	1.80	11.25	0.4
do 29.	Strong Bakers	6821	14572	10.7	.....	.....	.....	2.20	13.75	0.2
do 29.	Hungarian Patent, Ogilvie Mill. Co.	6822	14573	10.9	.....	.....	.....	1.96	12.25	0.4
do 29.	Flour, H. Rogers, McGregor, Man.	6823	14574	10.6	.....	.....	.....	2.07	12.94	0.4
do 29.	do H. B. Mitchell.....	6824	14575	9.8	.....	.....	.....	2.57	16.06	0.7
do 29.	Hungarian Patent, Ogilvie Mill. Co.	6825	14576	9.7	.....	.....	.....	1.70	10.63	0.3
do 29.	do do	6826	14577	9.4	.....	.....	.....	1.87	11.69	0.4
do 29.	Hungarian Patent, H. Rogers, McGregor, Man.	6827	14578	9.3	.....	.....	.....	1.67	11.44	0.4

FLOUR—Tabulated Statement—*Concluded.*

Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
No foreign grain.....	Pure.....	E. Fair & Co., Collingwood.
Wheat starch.....	Pure, no alum or mineral con- tamination.	do do
Pure flour.....	Pure.....	T. W. Brown & Co., Collingwood.
Rice flour.....	Rice flour which had been sub- stituted for maize flour.	Telfer Bros. do
No foreign starch.....	Pure.....	S. Caldwell, Barrie.
A few pieces of broken peas....	Unadulterated.....	J. M. Bothwell, Barrie.
Wheat flour.....	Pure, no alum or other mineral adulteration.	A. W. Wilkinson do
do.....	do.....	Brown & Co. do
Corn flour; no foreign starch....	Pure.....	G. Vick & Sons, Orillia,
Oats do.....	do.....	Thos. Haywood do
No foreign starch.....	do.....	do do
do.....	do.....	R. A. Smith, Newmarket.
do.....	do.....	Montgomery & Brodie, Newmarket.
Wheat flour.....	do no alum.....	W. Dunne do
Corn starch.....	do.....	W. E. Milner & Co., Brampton.
No foreign starch except a few bits of peas.	do.....	Crawford & Deeves do
No foreign starch.....	do.....	E. O. Ruins do
Wheat flour.....	do.....	E. H. Crawdell do
Mainly wheat flour.....	Genuine.....	Lake of the Woods Milling Co., Winnipeg, Man.
do.....	do.....	do do do
do.....	do.....	do do do
do.....	do.....	do do do
do.....	do.....	Ogilvie Milling Co., Winnipeg, Man.
do.....	do.....	do do
do.....	do.....	do do
do.....	do.....	do do
do.....	do.....	Hudson Bay Co. do
do.....	do.....	Rutherford & Bruce, Stonewall.
do.....	do.....	do do
do.....	do.....	A. Patterson do
do.....	do.....	W. Robinson, Selkirk.
do.....	do.....	F. W. Colclugh, Selkirk.
do.....	do.....	J. R. McKenzie do
do.....	do.....	Hodges & Co., Winnipeg, Man.
do.....	do.....	Hurthy & Co do
do.....	do.....	Maggs & Co do

APPENDIX L.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF						
				Moisture.	Extract.	Specific gravity of 10 p.c. infusion.	Petroleum ether extract.	Alcohol extract.	Testine reaction.	
1895.	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p. c.	p. c.	on dry.	p. c.	p. c.	p. c.	
Mar. 15	W. H. Schwartz & Sons.....	8129	14344	4.30	.....	1.0125	3.57	.....	.....
do 15	D. Logan, Pictou, N.S.	8130	14345	4.14	.....	1.0143	7.28	.....	.....
do 15	Compound Java.....	8131	14346	4.42	.....	1.0117	3.89	.....	.....
do 18	Jamaica and Java.....	8132	14347	4.92	.....	1.0090	10.13	.....	.....
do 18	Mocha and Java, Ewing, Herron & Co.	8133	14348	4.74	.....	1.0138	7.36	.....	.....
do 18	.....	8134	14349	4.60	.....	1.0142	5.17	.....	.....
do 19	A. P. Porrens, Halifax.....	8135	14350	4.62	.....	1.0161	4.63	.....	.....
do 19	Compound, Bauld, Gibson & Co., Halifax.....	8136	14351	3.98	.....	1.0153	1.58	.....	.....
do 19	Davidson Bros., Halifax.....	8137	14352	5.48	.....	1.0144	2.56	.....	.....
do 19	Batavian Breakfast.....	8138	14253	3.82	.....	1.0120	6.84	.....	.....
do 19	Imperial, Ewing, Herron & Co.	8139	14354	3.66	.....	1.0157	7.68	.....	.....
do 19	Compound, Bauld, Gibson & Co.	9140	14355	5.86	.....	1.0110	4.95	.....	.....
do 20	.....	8141	14356	4.84	.....	1.0145	2.50	.....	.....
do 20	.....	3142	14357	7.22	...	1.0135	5.02	.....	.....
	<i>Analyst, W. F. Best, St. John, N.B.</i>									
Feb. 23	Seal, C. J. Sanborn, Montreal.....	5879	14857	4.27	23.18	1.0093	10.50	.....	.....
do 23	J. Moulson, St. John.....	5880	14758	4.28	23.45	1.0094	10.75	.....	.....
do 23	Duchess, Thos. Wood & Co., Boston.....	5881	14859	4.08	21.15	1.0083	11.25	.....	.....
do 25	Java, Chase & Sanborn.....	5882	14860	4.25	23.25	1.0090	10.45	.....	.....
do 25	do.....	5883	14861	4.26	23.20	1.0093	10.60	.....	.....
do 25	Java, J. Moulson, St. John.....	5884	14862	4.27	23.50	1.0090	10.75	.....	.....
Mar. 1	Mocha and Java Compound, Dearborn & Co., St. John.....	5885	14863	4.75	23.75	1.0095	9.10	.....	.....
do 1	Java.....	5886	14864	4.30	21.60	1.0083	11.30	.....	.....
do 1	do.....	5887	14865	4.32	21.20	1.0083	11.35	.....	.....
	<i>Analyst, Dr. M. Fiset, Quebec.</i>									
Feb. 28	Lavoie & Latulippe, Quebec.....	8308	13393	2.73	.....	1.0124	4.56	12.91	blue	.....
do 28	.....	8309	13394	4.44	.....	1.0112	6.83	13.70	.....	.....
do 28	.....	8310	13395	2.63	.....	1.0100	8.43	12.35	.....	.....
do 28	.....	8311	13396	3.20	.....	1.0122	7.18	14.22	blue	.....
do 28	.....	8312	13397	4.18	.....	1.0174	3.33	22.82	do	.....
do 28	.....	8313	13398	4.28	.....	1.01574	6.38	20.80	do	.....
Mar. 1	Ewing, Herron & Co., Montreal.....	8314	13399	2.83	.....	1.0098	8.60	12.57	do	.....
do 1	Thos. Doherty & Co.	8315	13400	2.30	...	1.0098	8.53	12.30	.....	.....
do 2	Chase & Sanborn, Montreal.....	8316	13401	2.58	.....	1.0099	9.50	10.60	.....	.....
do 2	.....	8317	13402	1.90	.....	1.0096	5.80	8.68	blue	.....
do 2	.....	8318	13403	2.25	.....	1.0105	9.08	15.75	.....	.....
do 2	Thos. Doherty & Co., Montreal.....	8319	13404	2.55	.....	1.0098	8.53	15.47	.....	.....
do 2	.....	8320	13405	3.65	.....	1.01276	7.23	16.45	blue	.....

COFFEE—Tabulated Statement.

ANALYSIS.					Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Ash.							
Total.	Soluble in water.	Insoluble in water.	Insoluble in acid.				
P. c.	p. c.	p. c.	p. c.	p. c.			
4.42	2.81				Adulterated with starch and chicory.	Adulterated	A. Chisholm, N. Glasgow, N.S.
5.18	3.21				Adulterated with chicory....	do	J. C. Graham, N. Glasgow, N.S.
4.18	2.69				Starch and chicory.....	do	J. S. Jenkins, N. Glasgow, N.S.
4.63	3.51					Genuine.....	R. P. Craig & Co., Truro, N.S.
4.27	3.03				Starch and chicory.....	Adulterated	D. T. Hanson, Truro, N.S.
4.97	2.63				do	do	J. A. Wright do
5.11	3.23				do	do	J. B. McLean, Dartmouth.
4.20	2.34				do	do	W. Mosley & Co. do
4.40	2.68				do	do	H. Macdonald, Halifax.
5.38	3.27				do	do	G. E. Wallace & Co. do
4.50	3.02				Small amount of starch and chicory.	do	H. W. Wentzell & Co. do
4.21	2.76				do do	do	D. Johnson do
3.75	2.44				Large amount of starch and chicory.	do	W. Manse do
4.77	3.08				Starch and a little chicory...	do	W. C. Nesbett do
					Coffee.....	Unadulterated.....	Geo. Robertson & Co., St. John, N.B.
					do	do	Rankin & Moulson, St. John, N.B.
					do	do	J. Armstrong & Bros., St. John, N.B.
					do	do	H. Clarke, St. John, N.B.
					do	do	F. A. Fourness do
					do	do	Robt. Ritchie do
					do ground peas and chicory.	do	W. Colhourn do
						do	S. V. Skellen do
						do	J. & J. S. Titus do
3.68	3.06	0.62	0.10			Adulterated; much roasted grain and some chicory present.	E. E. Berouard, Quebec.
4.16		0.88	0.20			Adulterated; small amount of chicory.	S. Gauvin do
4.30	3.38	0.92	0.02			Genuine; coffee tissue only..	F. Auger do
3.94	3.16	0.78	0.08			Adulterated; some roasted grain present.	E. Pouliot do
3.56	2.66	0.90	0.24			do do	H. Breton do
4.14	3.41	0.73	0.09			Adulterated; chicory and coffee tissue.	V. Gauvreau do
4.52	3.60	0.92	0.28			Genuine; coffee tissue only..	L. Poulin do
4.46	3.40	1.06	0.28			do do	do do
4.14	3.76	0.38	0.10			do do	Beveroy & Co., Lévis.
3.82	2.98	0.84	0.16			Adulterated; much roasted grain present.	G. A. Brocher do
4.24	3.34	0.90	0.08			Genuine; coffee tissue only..	G. A. Rousseau do
3.94	3.14	0.80	0.06			do do	C. Z. Begin do
4.76	3.12	1.64	0.70			Adulterated; roasted grain and a little chicory.	E. Sylvain do

APPENDIX L.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	RESULT OF					
				Moisture.	Extract.	Specific gravity of 10 p.c. infusion.	Petroleum ether extract.	Alcohol extract.	Iodine reaction.
1895.	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>			p. c.	p. c.	on dry.	p. c.	p. c.	p. c.
Feb. 25	S. H. & A. S. Ewing, Montreal.....	9529	13386	2.18	22.65	1.0096	6.83		
do 25	.....	9530	13387	5.86	33.92	1.0164	2.58		blue
do 25	Chase & Sanborn	9531	13388	2.37	24.26	1.0098	8.73		
do 26	S. H. & A. S. Ewing	9532	13390	1.97	23.78	1.0095	8.736		
do 26	Marcotte & Leblanc, Montreal	9533	13391	3.016	40.89	1.017	4.627		blue
do 26	do do	9534	13392	3.32	30.68	1.0126	6.40		
Mar. 6	Ewing, Herron & Co., Montreal	9535	13406	3.44	39.61	1.0174	2.05		blue
do 6	Marcotte & Leblanc	9536	13407	3.23	39.81	1.0174	3.71		do
do 7	Stroud Bros	9537	13408	3.24	34.97	1.0146	2.90		do
do 7	Marcotte & Leblanc	9538	13409	7.90	43.32	1.01832	1.45		dark blue
do 7	.....	9539	13410	5.95	31.18	1.0129	4.36		blue
do 7	.....	9540	13411	3.24	24.00	1.0072	7.89		
do 7	G. A. Mattewson & Co.	9541	13412	3.25	23.29	1.0091	5.25		
do 7	Chase & Sanborn	9542	13413	3.25	23.94	1.0093	7.05		
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>								
Feb. 22	S. H. & A. S. Ewing, Montreal.....	7349	15259	2.46		1.0103	8.98		
do 22	.....	7350	15260	3.48		1.0110	8.53		
do 22	Todhunter & Mitchell, Toronto	7351	15261	2.53		1.0106	9.68		
do 22	Excelsior, Todhunter & Mitchell	7352	15262	2.70		1.0105	9.83		
do 22	Snow Drift, Snow Drift Co., Brantford....	7353	15263	2.08		1.0103	10.30		
do 23	Java, S. H. & A. S. Ewing	7354	15264	3.47		1.0129	7.85		brown
do 23	Old Port Java, Robertson, Kingston....	7355	15265	3.44		1.0119	7.93		
do 23	French Compound, Pure Gold Co., Toronto	7356	15266	4.58		1.0132	6.19		blue
do 23	do Old Port Java, Liffiton, Montreal.	7357	15267	2.80		1.0102	8.53		
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>				Caf. feine.				
Mar. 29	.....	8490	15268	2.10	1.45	1.0100			
do 29	Old Port Java	8491	15269	2.30	1.66	1.0104			
do 29	Imperial Java	8492	15270	2.35	1.38	1.0100			
do 29	Standard Java	8493	15271	2.40	1.42	1.0100			
do 29	.....	8494	15272	2.47	1.45	1.0100			
do 29	.....	8495	15273	1.95	1.25	1.0100			
do 29	.....	8496	15274	2.60	1.32	1.0107			
do 30	.....	8497	15275	2.30	1.38	1.0100			
do 30	Compound	8498	15276	4.05	0.62	1.0151			

COFFEE—Tabulated Statement—Continued.

ANALYSIS.				Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Ash.						
Total	Soluble in water.	Insoluble in water.	Insoluble in acid.			
p. c.	p. c.	p. c.	p. c.			
				No foreign tissue	Genuine	T. A. Corley, Montreal.
					Adulterated ; contains chicory, roasted peas and beans, and excess of starch granules.	C. Lamoureux do
				A little chicory	Doubtful	Rose Bros. do
				No foreign bran	Genuine	T. Laberge do
					Large mixture of chicory with roast peas and beans ; adulterated.	G. Malepart do
				A little chicory	Doubtful	Geo. Croteau do
					Adulterated ; contains chicory and roast peas and beans to the extent of 30 p.c.	J. Landes do
					Adulterated ; contains chicory, pea flour, and excess of fat globules.	D. Iefrage do
				Chicory and starch, probably pease, beans and corn.	Adulterated	G. Godin, St. Hyacinthe.
				Chicory and much cereal starch.	Polariscope reveals glucose and caramel ; adulterated.	E. Clatel do
					Much chicory, small amount of starch and excess of fat globules.	C. Leost do
					Fat in excess and a few fragments of chicory.	D. Hebert, Drummondville.
				No foreign tissue	Genuine	Mrs. J. Moisan do
				do	do	T. A. Bourgeault do
					Good commercial coffee.	W. Russell, Arnprior.
					Coffee and chicory, not more than 2 oz. of latter per pound ; not harmful.	W. M. Howe do
					Good commercial coffee.	T. J. Monaghan, Arnprior.
					do	E. C. Armand do
					do	W. F. Yuill do
					Coffee, chicory and (probably roasted wheat.	Gibbon Bros., Renfrew.
					Coffee, chicory ; a compound.	R. B. Campbell do
					do do	M. Vier do
					Good commercial coffee.	J. C. Hyett do
					•	
4.83	3.78	1.05			Genuine	Boyd & Thessereaux, Brockville.
4.20	3.50	0.70			do	R. McCormack, Brockville.
4.25	3.20	1.05			do	J. W. McEwen do
4.25	3.20	1.05			do	W. M. Veitch do
4.63	3.55	1.08			do	J. Robinson do
4.42	3.52	0.90			do	G. Sheppard do
4.38	3.48	0.85			do	G. White do
4.56	3.46	1.10			do	C. Bridge, Toronto.
5.00	2.60	2.40		Chicory and pease.	Adulterated	G. Short do

APPENDIX I.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of					
				Moisture.	Caffeine.	Specific gravity of 10 p.c infusion.	Petroleum ether extract.	Alcohol extract.	Iodine reaction.
1895.	<i>Analyst, Dr. W. H. Ellis, Toronto—Con.</i>			p. c.	p. c.	on dry.	p. c.	p. c.	p. c.
Mar. 30	.....	8499	15277	4.40	1.39	1.0102	.....	.....	.....
do 30	.....	8500	15278	2.30	1.32	1.0099	.....	.....	.....
do 30	Compound	8501	15279	2.55	1.18	1.0106	.....	.....	.....
	<i>Analyst, F. T. Harrison, London, Ont.</i>								
Feb. 28	.....	6473	14138	1.50	0.88	1.01005	12.00	trace	.....
do 28	.....	6474	14139	2.25	1.10	1.01022	9.40	1.25	.....
do 28	.....	6475	14140	2.05	1.10	1.01009	12.54	trace	.....
do 28	.....	6476	14141	2.00	0.75	1.0099	10.10	.....	.....
Mar. 1	Cowan & Co., Toronto	6477	14142	2.35	0.79	1.0105	10.5	1.25	blue
do 1	.....	6478	14143	2.00	0.78	1.01034	9.89	1.25	.....
do 1	Snow Drift Co., Brantford	6479	14144	1.60	1.00	1.01013	11.10	1.25	.....
do 1	Chase & Sanborn, Montreal	6480	14145	2.10	0.90	1.01034	12.84	1.25	.....
do 1	do do	6481	14146	2.15	0.90	1.01035	12.89	1.25	.....
	<i>Analyst, Prof. E. B. Kendrick, Winnipeg, Man.</i>								
do 4	Dyson & Co., Winnipeg	6828	14579	3.78	1.34	1.0093	9.71	.....	.....
do 4	Todhunter, Mitchell & Co.	6829	14580	4.95	0.89	1.0150	5.88	.....	.....
do 4	Dyson & Co., Winnipeg	6830	14581	3.90	1.33	1.0087	9.30	.....	.....
do 4	Todhunter & Mitchell	6831	14582	4.53	1.37	1.0092	9.85	.....	.....
do 5	Chase & Sanborn, Montreal	6832	14583	4.77	1.25	1.0093	10.72	.....	.....
do 5	.....	6833	14584	6.10	0.88	1.0105	6.70	.....	.....
do 5	Chase & Sanborn, Montreal	6834	14585	4.26	1.30	1.0092	10.95	.....	.....
do 7	Compound	6835	14586	6.85	.....	1.0132	7.02	.....	.....
do 7	do	6836	14587	8.30	0.35	1.0230	2.79	.....	.....

COFFEE—Tabulated Statement—Concluded.

ANALYSIS.					Microscopic Examination.	Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Ash.							
Total.	Soluble in water.	Insoluble in water.	Insoluble in acid.				
P. c.	p. c.	p. c.	p. c.				
4.90	3.58	1.32	.....		Genuine.....	W. Rae, Toronto.
4.67	3.62	1.05	.....		do.....	J. Gibson do
4.55	3.68	0.87	.....		Adulterated by addition of peas and a little chicory.	F. Benjamin do
4.36	3.21	1.15	0.14	No foreign substance.....	Pure.....	Walsh Bros., Stratford.	
4.23	3.33	0.90	0.06	do.....	do.....	A. Beattie & Co. do	
4.47	3.62	0.85	0.05	do.....	do.....	J. A. Humphry do	
4.26	3.42	0.84	0.05	do.....	do.....	H. J. Lloyd do	
4.38	3.45	0.93	0.11	do.....	do.....	Smith's Bee-Hive Store, London, Ont.	
4.40	3.42	0.98	0.09		A very few cells of chicory, probably accidentally present.	A. J. Denny, London, Ont.	
4.70	3.30	1.20	0.16		do do ..	T. H. Ailey do	
4.28	3.44	0.84	0.07		Pure.....	W. J. Stenberg do	
4.28	3.44	0.84	0.07		do.....	R. McClade do	
4.88	4.02	0.86	.....		Genuine.....	G.N.W. Tea Co., Winnipeg.
4.36	3.21	1.15	.....		Contains about 33 p.c. chicory; sold as compound.	Capell & Vane do
4.50	3.65	0.85	.....		Genuine.....	D. W. McLean & Co. do
4.49	3.67	0.82	.....		do.....	Francis & Toms, St. Boniface.
4.74	3.73	1.01	.....		do.....	A. Turner, St. Boniface.
4.05	3.02	1.03	.....		Adulterated with chicory and starch.	N. Germain do
4.64	3.78	0.86	.....		Genuine.....	T. V. Jean, Stonewall.
4.44	3.11	1.33	.....		Adulterated with chicory and starch.	W. J. Wright do
4.10	2.40	1.70	.....		Adulterated with about 75 p.c. chicory.	S. O. Bailey do

APPENDIX J.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of					
				Moisture.	Fat.	Other Substances.	Total.	Specific Gravity.	Iodine Absorption.
				p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
1895.	<i>Analyst, W. F. Best, St. John, N.B.</i>								
April 9.	.....	5888	14367	.....	.....	.....	.....	0.860	Normal
do 9.	Slipp & Hewelling, St. John.	5889	14868	.....	.....	.....	.....	0.8605	do
do 9.	B. & M. Rattenburg, Charlottetown.	5890	14569	.....	.....	.....	.....	0.8608	do
do 9.	B. Vanwart, St. John.	5891	14870	.....	.....	.....	.....	0.8605	do
do 10.	F. B. Dunn, Musquash, N.B.	5892	14871	.....	.....	.....	.....	0.8600	do
do 10.	Park, Blackwell & Co., Toronto.	5893	14872	.....	.....	.....	.....	0.8615	do
do 16.	B. Sweeney, Sussex, N.B.	5894	14873	.....	.....	.....	.....	0.8605	do
do 16.	Baird & Peters, St. John, N.B.	5895	14874	.....	.....	.....	.....	0.8605	do
do 16.	J. E. Slipp, Sussex.	5896	14875	.....	.....	.....	.....	0.8605	do
do 18.	P. Lawry & Son, Hamilton.	5897	14876	.....	.....	.....	.....	0.8615	do
do 18.	C. W. Bostwick & Co., St. John, N.B.	5898	14877	.....	.....	.....	.....	0.861	do
do 18.	Geo. Matthews & Co., Peterboro', Ont.	5899	14878	.....	.....	.....	.....	0.8615	do
	<i>Analyst, Dr. M. Fiset, Quebec.</i>								
do 9.	.....	8321	13422	0.82	98.77	0.41	.....	0.8645	87.42
do 9.	.....	8322	13423	.....	99.73	0.27	.....	0.8655	88.48
do 9.	Fairbanks	8323	13424	1.46	98.13	0.41	.....	0.865	88.32
do 9.	.....	8324	13425	0.59	98.77	0.64	.....	0.8654	89.17
do 10.	Laing Packing Co., Montreal.	8325	13426	1.39	98.48	0.13	.....	0.8602	54.33
do 10.	A. S. & W. H. Masterman, Montreal.	8326	13427	0.54	99.17	0.29	.....	0.8601	55.83
do 10.	.....	8327	13428	0.91	98.68	0.41	.....	0.8596	56.10
do 10.	.....	8328	13429	1.22	98.51	0.27	.....	0.8612	59.11
do 24.	.....	8329	13430	1.16	98.78	0.06	.....	0.8601	61.16
do 24.	.....	8330	13431	1.19	98.71	0.10	.....	0.859	55.33
do 24.	.....	8331	13432	1.02	98.98	0.10	.....	0.8697	90.11
do 24.	.....	8332	13433	2.34	97.68	0.08	.....	0.8645	54.88
do 24.	.....	8333	13434	0.98	98.93	0.09	.....	0.859	53.90
do 25.	Fearman, Hamilton.	8334	13435	12.36	87.60	0.15	.....	0.868	83.82
do 25.	.....	8335	13436	1.40	98.48	0.12	.....	0.8664	89.11
do 25.	.....	8336	13437	5.26	97.57	0.17	.....	0.8647	81.25
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>								
do 5.	Masterman, Montreal.	9333	13414	.....	.....	.....	.....	0.856	58.62
do 5.	.....	9334	13415	.....	.....	.....	.....	0.8655	56.54
do 5.	F. Liberoent.	9335	13416	.....	.....	.....	.....	0.855	56.60
do 6.	.....	9336	13417	.....	.....	.....	.....	0.8575	74.34
do 6.	.....	9337	13418	.....	.....	.....	.....	0.864	56.64
do 6.	Cottolene.	9338	13519	.....	.....	.....	.....	0.861	90.14
do 8.	.....	9339	13420	.....	.....	.....	.....	0.869	81.95
do 8.	.....	9340	13421	.....	.....	.....	.....	0.855	51.03
do 26.	.....	9341	13438	.....	.....	.....	.....	0.861	58.26
do 26.	.....	9342	13439	.....	.....	.....	.....	0.860	57.58
do 26.	.....	9343	13440	.....	.....	.....	.....	0.859	56.46
do 26.	.....	9344	13441	.....	.....	.....	.....	0.859	57.40
do 26.	.....	9345	13442	.....	.....	.....	.....	0.861	58.86
do 29.	.....	9346	13443	.....	.....	.....	.....	0.859	52.87
do 29.	Cottolene	9347	13444	.....	.....	.....	.....	0.864	83.41
do 29.	.....	9348	13445	.....	.....	.....	.....	0.859	57.96
do 29.	.....	9349	13446	.....	.....	.....	.....	0.860	58.11

LARD—Tabulated Statement.

ANALYSIS.			Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Saponification Equivalent.	Gain by heating during 20 hours.	Silver Test.		
p. c.	p. c.	p. c.		
.....	.....	Negative.....	Unadulterated.....	J. Hopkins, St. John, N.B.
.....	.....	do	do	Vanwart, Bros. do
.....	.....	do	do	A. Sinclair & Co. do
.....	.....	do	do	D. W. Pilkington do
.....	.....	do	do	M. & H. Gallagher do
.....	.....	do	do	J. F. Vanwart do
.....	.....	do	do	G. S. White, Sussex.
.....	.....	do	do	Humphrey & Teacles, Sussex.
.....	.....	do	do	Mitchell & Dryden do
.....	.....	do	do	Robertson & Gwin, Moncton.
.....	.....	do	do	Wm. Babany do
.....	.....	do	do	J. C. Stewart & Co. do
.....	.....	Light Brown..	Adulterated	H. Lacourse, Three Rivers.
.....	.....	Brown.....	do	P. Dupont do
.....	.....	do	do	Rivard & Frères do
.....	.....	do	do	E. Bourque do
.....	.....	No change	Pure.....	C. Barette, Joliette.
.....	.....	do	do	L. Stafford do
.....	.....	do	do	L. G. Froment do
.....	.....	do	do	G. Lafortune do
.....	.....	Light brown	Doubtful.....	N. St. Pierre, Quebec.
.....	.....	do	do	Damase Ford do
.....	.....	Brown.....	Adulterated	N. Chouinard do
.....	.....	No change	Pure.....	E. Turcotte do
.....	.....	Brown.....	do	G. W. Pelletier do
.....	.....	do	Turbid when melted; adulterated with water and cotton seed oil.	P. Guyet, Frère do
.....	.....	do	Adulterated	B. Patry do
.....	.....	do	Turbid when melted; adulterated with water and cotton seed oil.	P. Huot do
279	2·63	No change.....	Genuine.....	H. Renaud, Montreal.
286	2·48	do	do	H. Garipey do
283	2·83	do	do	N. Couvrette do
287	4·00	do	Doubtful	A. Jolicœur do
289	2·66	Reddish brown	Adulterated with meat fats	H. Rochon do
.....	3·49	Olive green	Sold as cottolene	do do
285	.....	Brown.....	Adulterated largely with meat fats.....	S. Demers do
291	0·80	Dark gray.....	A deposit neither fusible nor soluble—probably adulterated.....	J. C. Crisson do
.....	2·64	Normal.	Genuine	P. Cowan, Sherbrooke.
.....	1·13	do	do	V. Lacroix do
.....	1·19	Normal	Genuine	E. M. Blanchard, Sherbrooke.
.....	2·69	do	do	D. N. Stenson do
.....	3·29	Slight change.	Doubtful.....	L. H. Guay do
.....	3·52	do	Genuine	N. Gibeau, St. Johns.
.....	1·42	Olive green.....	Sold as cottolene.....	do do
.....	3·29	.....	Adulteration with other meat fats; doubtful.....	N. Dansereau do
.....	3·16	.....	Genuine.....	A. A. Decelles do

APPENDIX J.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result of					
				Moisture.	Fat.	Other Substances.	Total.	Specific Gravity.	Iodine Absorption.
1895.	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>			p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April 5.	Ingersoll Packing Co.	7358	15280	97.95	2.05			0.8585	62.66
do 5.	G. Matthews, Ottawa.	7359	15281	98.23	1.72			0.8582	62.66
do 5.	Evans.	7360	15282	98.63	1.37			0.860	62.54
do 5.	Rose leaf, G. Matthews.	7361	15283	98.37	1.63			0.860	62.59
do 5.	.....	7362	15284	98.12	1.88			0.863	62.54
do 5.	Matthews.	7363	15285	98.20	1.80			0.860	62.61
do 5.	.....	7364	15286	98.62	1.38			0.8595	62.64
do 5.	.....	7365	15287	98.25	1.75			0.860	62.54
do 5.	Compound.	7366	15288	98.64	1.36			0.8585	61.74
do 5.	.....	7367	15289	97.91	2.09			0.859	62.67
do 5.	.....	7368	15290	98.84	1.16			0.8595	62.68
do 5.	.....	7369	15291	98.35	1.65			0.861	62.12
	<i>Analyst, F. T. Harrison, London, Ont.</i>								
do 9.	J. White & Sons, Mitchell, Ont.	6482	14147	0.277				0.8605	56.56
do 9.	do do.	6483	14148	0.31		traces		0.8605	54.96
do 9.	F. W. Fearman, Hamilton.	6484	14149	0.22		do		0.861	55.92
do 10.	Lawry & Son, Hamilton.	6485	14150	0.033				0.861	55.06
do 10.	Ingersoll Packing Co.	6486	14151	0.036				0.861	52.86
do 10.	J. White & Son, Stratford.	6487	14152	0.44				0.860	54.14
do 10.	do do.	6488	14153	0.34				0.8605	54.29
do 11.	Ingersoll Packing Co.	6489	14154					0.8605	54.16
do 11.	.....	6490	14155	0.201				0.8598	52.18
do 11.	J. White & Son.	6491	14156					0.861	53.21
do 12.	Canadian Packing Co.	6492	14157	0.18				0.8605	53.53
do 12.	F. W. Fearman.	6493	14158	0.30				0.8605	56.48
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg.</i>								
do 11.	.....	6837	14588	5.11				1.16400	57.1
do 11.	.....	6838	14589					1.16648	56.6
do 11.	J. Y. Griffin.	6839	14590					1.16614	57.4
do 15.	J. Brown & Co.	6840	14591					1.16642	56.6
do 15.	J. Y. Griffin.	6841	14592					1.16619	57.6
do 15.	do.	6842	14593					1.16625	56.2
do 17.	.....	6843	14594					1.16693	50.7
do 17.	.....	6844	14595					1.16653	58.3
do 17.	J. Y. Griffin.	6845	14596					1.16636	56.5
do 17.	.....	6846	14597					1.16585	58.3
do 17.	.....	6847	14598					1.16540	62.3
do 17.	G. H. Siddons.	6848	14599					1.16534	62.7

Volume in cc.
of 1 grm. of
fat at 50°-50° C.

LARD—Tabulated Statement—Continued.

ANALYSIS.			Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Saponification Equivalent.	Gain by heating during 20 hrs.	Silver Test.		
p. c.	p. c. In 15 hours.	Massie's test, nitric acid.		
.....	1.65	Slightly brown	Good.....	P. J. Cleary, Ottawa.
.....	2.12	No change....	Doubtful.....	F. Schingh do
.....	2.12	do	do	J. Johnston do
.....	2.11	do	Good	J. Mundy do
.....	1.01	Brown.....	Bad; probably tallow and cotton seed oil.....	C. Waterson do
.....	1.86	Slightly brown	Doubtful.....	F. H. Martelock do
.....	1.51	No change....	Good.....	P. Preston do
.....	1.65	do	do	R. Robinson do
.....	1.63	Slightly brown	do	J. Shaw do
.....	0.94	No change....	do	A. Cameron do
.....	1.51	do	do	H. Crate do
.....	1.52	do	do	W. Hyde do
		Silver test.		
.....		Slightly dark.	Probably contains a little tallow.	Ogle, Cooper & Co., Clinton, Ont.
.....		do	Not adulterated.....	G. J. Steward do
.....		do	Lard crystals were present, also some crystals which I was unable definitely to determine.	Cantilon Bros. do
.....		No change....	Probably contains a small amount of tallow.	C. McIlhargey, Stratford.
.....		do	Doubtful.....	A. Beattie & Co. do
.....		Slightly dark.	Unadulterated	Walsh Bros. do
.....		do	do	W. L. Scott do
.....		do	do	J. Garvey, London.
.....		do	do	The Canadian Packing Co., London.
.....		Brownish.....	do	J. Wilson, London.
.....		Slightly dark.	Doubtful.....	A. McCormack, London.
.....		Considerable reduction.	Adulterated	W. Horner do
.....			Adulterated with water	Allen & Co., Winnipeg.
.....			Genuine.....	Mrs. C. Auston do
.....			do	R. H. Winram do
.....			do	Lemieux & Co. do
.....			do	C. D. Anderson do
.....			do	F. Clouthier do
.....			do	J. Giles, Portage la Prairie.
.....			do	N. Livingston do
.....			do	J. A. Giles do
.....			do	S. Bailey, Stonewall.
.....			do	H. Holloway do
.....			do	J. Musgrove do

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result.	
				Moisture.	Acidulable in water.
1895.	<i>Analyst, M. Bowman, Halifax, N.S.</i>			p.c.	p.c.
May 21..	Ceres, Jack & Bell, Halifax.....	8143	14358	13.30	2.5
do 21..	Strawberry, Jack & Bell, Halifax.....	8144	14359	15.20	3.0
do 21..	Potato, Jack & Bell, Halifax.....	8145	14360	14.02	2.5
do 21..	Imperial superphosphate, Provincial Chemical Fertilizer Co., St. John	8146	14361	12.12	6.0
do 21..	Imperial bone meal, Provincial Chemical Fertilizer Co., St. John..	8147	14362	8.62	...
do 21..	Bone meal, W. P. Churchill, Brooklyn.....	8148	14363	14.69	...
do 21..	Ground bone, Bowker Fertilizer Co.....	8149	14364	5.15	...
do 21..	Ground bone, Pidgeon Fertilizer Co. (limited).....	8150	14365	7.72	...
do 21..	Eureka phosphate, Pidgeon Fertilizer Co. (limited).....	8151	14366	8.54	2.5
do 23..	Potato fertilizer, Pidgeon Fertilizer Co. (limited).....	8152	14372	6.13	1.6
do 23..	Grain fertilizer, Hy. Salter, Hantsport, N.S.....	8153	14373	17.01	0.5
do 23..	Potato fertilizer, Hy. Salter, Hantsport, N.S.....	8154	14374	11.88	2.5
do 25..	Ground bone, Archibald & Blanchard.....	8155	14375	23.11	...
do 25..	General fertilizer, S. Archibald & Sons.....	8156	14376	17.60	0.5
do 25..	Potato fertilizer, S. Archibald & Sons.....	8157	14377	18.94	1.6
do 25..	Ground bone, S. Archibald & Sons.....	8158	14378	10.50	...
	<i>Analyst, W. F. Best, St. John, N.B.</i>				
do 17..	Imperial superphosphate, Provincial Chemical Fertilizer Co.....	5901	14879	17.50	...
do 17..	Reid's superphosphate of lime.....	5902	14880	12.00	...
do 20..	Pure blood fertilizer.....	5903	14161	9.50	...
do 20..	Tankage.....	5904	14162	7.45	...
do 20..	Complete fertilizer, F. Rowlin.....	5905	14163	8.50	...
do 21..	Thomas phosphate, Steel Briggs, Maroon Co.....	5906	14164	1.25	...
do 22..	Ingersoll fertilizer.....	5907	14165	7.10	...
do 22..	Potato manure, W. A. Freeman.....	5908	14166	6.25	...
do 22..	Sure growth, W. A. Freeman.....	5909	14167	8.00	...
do 23..	Pure bone meal, Michigan Carbon Works.....	5910	14168	4.60	...
do 23..	Ammonia fertilizer, W. A. Freeman.....	5911	14169	4.10	...
do 23..	Grape food, W. A. Freeman.....	5912	14170	3.75	...
do 23..	Royal Canadian, Nichols Chemical Co.....	5913	14171	9.80	...
do 23..	Acid phosphate fertilizer.....	5914	14172	10.00	...
	<i>Analyst, Dr. M. Fiset, Quebec.</i>				
do 21..	Ceres, Jack & Bell, Halifax.....	8337	14358	14.29	4.00
do 21..	Strawberry, Jack & Bell, Halifax.....	8338	14359	15.36	3.50
do 21..	Potato, Jack & Bell, Halifax.....	8339	14360	15.44	3.50
do 21..	Imperial superphosphate, Provincial Chemical Fertilizer Co., St. John	8340	14361	13.68	6.50
do 21..	Imperial bone meal, Provincial Chemical Fertilizer Co., St. John..	8341	14362	6.96	0.6
do 21..	Bone meal, W. P. Churchill, Brooklyn.....	8342	14363	11.70	0.6
May 21..	Ground Bone, Bowker Fertilizer Co.....	8343	14364	4.82	2.0
do 21..	do Pidgeon do (Limited).....	8344	14365	6.42	0.2
do 21..	Eureka Phosphate, Pidgeon Fertilizer Co. (Limited).....	8345	14366	9.26	2.5
do 23..	Potato Fertilizer do do.....	8346	14372	9.42	1.2
do 23..	Grain do Hy. Salter, Hantsport.....	8347	14373	18.70	1.5
do 23..	Potato do do.....	8348	14374	15.52	3.0
do 25..	Ground Bone, Archibald & Blanchard.....	8349	14375	12.10	0.6
do 25..	General Fertilizer, S. Archibald & Sons.....	8350	14376	18.82	1.1
do 25..	Potato Phosphate do.....	8351	14377	21.71	2.5
do 25..	Ground Bone do.....	8352	14378	9.57	0.6
	<i>Analyst, Dr. J. B. Edwards, Montreal.</i>				
do 14..	Special, Standard Chemical Co., Smith's Falls, Ont.....	9543	13447	12.70	6.2
do 14..	Standard do.....	9544	13448	16.20	5.2
do 14..	No. 1 do.....	9545	13449	19.10	6.15

FERTILIZERS—Tabulated Statement.

OF ANALYSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Phosphoric Acid.						
Soluble Citrate.	Insoluble.	Total.	Nitrogen as Am- monia.	Potash.		
p. c.	p. c.	p. c.	p. c.	p. c.		
.....	.....	8.21	.....	.....	Genuine	E. Allan, Yarmouth, N.S.
.....	.....	7.33	.....	.....	do	do
.....	.....	8.45	.....	.....	do	do
.....	.....	13.70	.....	.....	do	Farmers' and Citizens' Co-operative Co.
.....	.....	21.26	.....	.....	do	do do
.....	.....	21.54	.....	.....	do	do do
.....	.....	21.87	.....	.....	do	do do
.....	.....	19.32	.....	.....	do	H. B. Allan, Digby, N.S.
.....	.....	8.84	.....	.....	do	do do
.....	.....	5.84	.....	.....	do	Owen Wheelock, Middleton.
.....	.....	7.76	.....	.....	do	Hy. Salter, Hantsport, N.S.
.....	.....	5.19	.....	.....	do	do do
.....	.....	22.28	.....	.....	do	Archibald & Blanchard, Truro, N.S.
.....	.....	9.26	.....	.....	do	S. Archibald & Sons, Truro, N.S.
.....	.....	5.00	.....	.....	do	do do
.....	.....	23.38	.....	.....	do	do do
.....	.....	12.10	3.44	0.35	.....	Provincial Chemical Fertilizer Co.
.....	.....	13.35	3.28	1.50	.....	P. Nase & Son.
.....	.....	6.75	8.50	0.20	.....	Collingwood Meat Co.
.....	.....	13.15	7.60	0.20	.....	do
.....	.....	0.52	6.80	3.30	.....	E. R. Carpenter.
.....	.....	15.10	.....	0.10	.....	J. Pike, Woodstock.
.....	.....	13.15	9.40	0.20	.....	Ingersoll Packing Co.
.....	.....	9.85	4.20	5.4	.....	Archibald Bros.
.....	.....	10.00	3.45	2.25	.....	do
.....	.....	30.46	2.40	.....	.....	J. S. Peirce.
.....	.....	9.25	6.40	0.50	.....	J. Panton & Son.
.....	.....	12.15	4.35	3.20	.....	do
.....	.....	9.40	5.52	5.65	.....	G. J. Griffin.
.....	.....	17.10	.....	.....	.....	Canada Chemical Co., London.
1.76	4.31	10.07	2.58	2.16	.....	E. Allan, Yarmouth, N.S.
1.45	3.03	8.47	2.41	7.65	.....	do
1.92	3.67	8.95	2.48	5.91	.....	do
1.28	6.07	14.23	1.41	1.24	.....	Farmers' and Citizens' Co-operative Co.
9.76	12.15	22.39	3.91	.....	.....	do do
2.57	18.38	21.43	4.79	.....	.....	do do
12.64	7.19	22.23	3.48	.....	.....	Farmers' and Citizens' Co-operative Co.
8.48	10.71	19.51	5.14	.....	.....	H. B. Allan, Digby, N.S.
3.84	3.51	9.59	2.99	2.95	.....	do
1.92	2.87	6.07	2.49	5.43	.....	Owen Wheelock, Middleton, N.S.
3.69	2.87	7.84	1.94	1.53	.....	Hy. Salter, Hantsport, N.S.
1.59	0.80	6.07	1.60	2.38	.....	do
2.09	17.74	20.47	4.30	.....	.....	Archibald & Blanchard, Truro, N.S.
1.12	7.35	9.59	1.68	1.74	.....	S. Archibald & Sons, Truro, N.S.
1.13	1.59	4.96	1.40	3.21	.....	do
2.72	19.83	23.19	5.23	.....	.....	do
0.80	2.87	10.3	3.92	7.20	Genuine	Brodie & Harvie, Bleury St., Montreal.
1.74	3.86	10.87	2.91	4.34	Contains excess of moisture	do
1.93	3.03	12.11	1.79	1.66	do	do

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No. of Analyst's Certificate.	No. of Sample.	Result	
				Moisture.	Soluble in Water.
1895.	<i>Analyst, Dr. J. B. Edwards, Montreal—Con.</i>			p.c.	p.c.
May 15..	Special, Standard Chemical Co	9546	13450	12.15	7.04
do 15..	Standard do	9547	13451	15.25	9.36
do 15..	Royal Canadian, Nichols' Chemical Co., Capelton	9548	13452	9.70	7.51
do 16..	Soluble Pacific Guano, Pacific Guano Co., Boston, Mass	9549	13453	14.00	7.39
do 16..	Superphosphate, Nichols' Chemical Co.	9350	13454	14.45	5.91
do 16..	Reliance do	9351	13455	12.55	5.91
do 16..	Royal Canadian do	9352	13456	9.45	8.80
do 16..	Soluble Pacific Guano, Pacific Guano Co., Boston, Mass	9353	13457	13.00	7.83
do 16..	Potato Fertilizer do do	9354	13458	14.55	8.11
do 17..	Americus Corn Phosphate, Williams & Clark Fertilizer Co., Boston	9355	13459	12.85	7.51
do 17..	do Fertilizer do do	9356	13460	14.00	7.43
do 20..	Bone Meal, Maine, Bone Co., Portland	9357	13461	4.1	trace
do 31..	Victor, Nichols' Chemical Co.	9550	13462	14.50	6.40
do 31..	No. 1, Standard, Chemical and Fertilizer Co.	9551	13463	15.75	6.40
	<i>Analyst, Dr. F. X. Valade, Ottawa.</i>				
do 17..	Capelton, Nichols' Chemical Co., Capelton	7370	15301	8.10	7.23
do 17..	Plant Food, Standard Fertilizer Co., Boston	7371	15302	7.45	7.04
do 17..	Lawn dressing do do	7372	15303	7.75	1.4
do 17..	Reliance, Nichols' Chemical Co.	7373	15304	11.15	4.30
do 17..	Compound, Wm. Davis & Co., Toronto	7374	15305	5.15	0.45
do 17..	Granulated Bone, W. A. Freeman Co.	7375	15306	6.72	0.35
do 17..	Celery and Early Vegetable, W. A. Freeman Co.	7376	15307	8.70	5.31
do 17..	Sure Growth, W. A. Freeman Co.	7377	15308	11.30	5.75
do 17..	Bone Meal do	7378	15309	2.60	0.40
do 17..	Potato Manure do	7379	15310	9.50	6.40
do 17..	Special, Standard Fertilizer and Chemical Co.	7380	15311	11.10	7.55
do 17..	Plain Superphosphate Fertilizer and Chemical Co.	7381	15312	11.40	15.85
	<i>Analyst, Dr. W. H. Ellis, Toronto.</i>				
do 17..	Capelton, Nichols Chemical Co.	8502	15301	8.27	9.35
do 17..	Plant Food, Standard Fertilizer Co., Boston	8503	15302	7.65	7.51
do 17..	Lawn Dressing, Standard Fertilizer Co., Boston	8504	15303	8.12	1.92
do 17..	Reliance, Nichols Chemical Co.	8505	15304	9.65	4.94
do 17..	Compound, Wm. Davis Co., Toronto	8506	15305	5.10	0.80
do 17..	Granulated Bone, W. A. Freeman Co.	8507	15306	7.15	0.25
do 17..	Celery and Early Vegetable, W. A. Freeman Co.	8508	15307	2.92	5.59
do 17..	Sure Growth, W. A. Freeman Co.	8509	15308	10.45	6.23
do 17..	Bone Meal, W. A. Freeman Co.	8510	15309	2.60	0.64
do 17..	Potato Manure, W. A. Freeman Co.	8511	15310	8.67	6.39
do 17..	Special, Standard Fertilizer and Chemical Co.	8512	15311	10.67	8.4

FERTILIZERS—Tabulated Statement—Continued.

ANALYSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
phosphoric Acid.						
Soluble Citrate.	Insoluble.	Total.	Nitrogen as Am- monia.	Potash.		
p.c.	p.c.	p.c.	p.c.	p.c.		
0.79	3.68	13.91	4.04	11.51	.....	Robinson & Penny, Waterloo, P.Q.
1.48	2.84	13.91	3.25	2.37	.....	do
0.17	2.07	9.75	4.44	6.23	.....	Allan, Taylor & Co., Waterloo, P.Q.
1.65	2.23	11.67	.....	.....	.....	Coderre, Fils et Cie.
1.27	3.85	11.03	.....	.....	Genuine.....	G. Mitchell & Co.
2.42	2.39	9.11	2.90	4.92	.....	do
0.54	2.40	11.83	4.77	5.07	.....	do
1.68	2.00	11.51	2.60	2.93	.....	C. H. Taylor, Stanstead, P.Q.
2.61	0.59	11.51	.....	.....	.....	do
3.73	0.91	12.15	2.69	2.45	.....	B. J. Smith, Coaticook, P.Q.
3.67	0.73	11.83	2.64	2.97	.....	do
5.92	19.18	25.10	.....	.....	.....	Mr. Evans, Montreal.
2.41	2.70	11.51	2.46	2.33	.....	A. Oliver, Cowansville.
0.97	2.70	10.07	1.96	1.79	.....	Boright & Teel, Cowansville.
2.43	0.45	10.11	4.20	5.85	.....	Steele, Briggs, Marcon & Co., Toronto.
4.80	6.91	18.75	1.92	2.74	.....	do
3.78	1.79	7.04	4.91	3.07	Contains nitrates. Another determination of nitrogen on another portion has given NH ₃ = 3.40.	do
3.96	1.60	10.36	1.98	2.28	.....	do
5.00	1.79	7.24	8.96	0.50	A new medium sample was made on original sample and determination of NH ₃ was 7.60 instead of 8.96.	Wm. Rennie, Toronto.
10.30	11.07	21.75	4.16	0.24	Very difficult to pulverize, impossible to constitute a mean sample to make the determinations.	Wm. Rennie, Toronto.
0.13	6.40	11.84	6.39	7.00	Contains nitrates. Another determination of water gave, 7.67 p.c. instead of 8.70 p.c.	W. A. Freeman, Hamilton.
1.92	2.24	9.92	3.80	3.82	.....	do
16.34	9.28	26.10	3.02	0.17	Contains traces of potash..	do
1.60	3.20	11.20	5.27	5.47	.....	do
1.60	3.84	12.99	3.20	7.74	Contains nitrates.....	Standard Fertilizer and Chemical Co.
1.09	0.83	17.47	0.21	0.12	Contains only traces of nitrogen and potash.	do
1.46	1.92	12.73	3.66	5.69	.....	Steele, Briggs, Marcon & Co.
2.15	9.08	18.74	1.84	3.44	.....	do
3.58	2.94	8.44	trace.	2.60	.....	do
1.83	3.59	10.36	2.04	1.87	.....	do
5.28	2.81	8.89	8.04	0.44	.....	Wm. Rennie, Toronto.
4.10	17.27	21.62	3.75	trace.	.....	do
3.75	1.28	10.62	5.00	7.34	.....	W. A. Freeman Co., Hamilton.
1.64	3.19	9.46	3.44	3.09	.....	do
7.42	17.40	25.46	2.52	trace.	.....	do
0.78	3.58	10.75	3.49	5.64	.....	do
0.00	4.22	12.03	1.05	8.19	.....	Standard Fert'r & Chem'l Co., Smith's Falls.

APPENDIX K.—INSPECTION OF

Date of Collection.	Description of Sample and Name of Furnisher, when ascertained.	No of Analyst's Certificate	No. of Sample.	Result	
				Moisture.	Substance in Water.
1895.	<i>Analyst, Dr. W. H. Ellis, Toronto—Con.</i>			p.c.	p.c.
May 17..	Plain Superphosphate, Standard Fertilizer and Chemical Co.....	8513	15312	12.75	15.8
do 17..	Bone Meal, Standard Fertilizer and Chemical Co.....	8514	15313	4.62	1.12
do 17..	Nitrate of Soda, Standard Fertilizer and Chemical Co.....	8515	15314	5.25	.....
	<i>Analyst, F. T. Harrison, London, Ont.</i>				
do 20..	Pure Blood Fertilizer.....	6494	14161	22.72	0.4
do 20..	Tankage.....	6495	14162	11.57	0.75
do 20..	Complete Fertilizer, F. Rowlin, Hamilton.....	6496	14163	8.12	0.3
do 21..	Thomas Phosphate, Steele, Briggs, March & Co.....	6497	14164	0.15	0.3
do 22..	Ingersoll Fertilizer.....	6498	14165	6.42	0.3
do 22..	Potato Manure, W. A. Freeman.....	6499	14166	11.70	5.50
do 22..	Sure Growth, W. A. Freeman.....	6500	14167	11.96	5.50
do 23..	Pure Bone Meal, Michigan Carbon Works.....	8801	14168	4.15	0.75
do 23..	Ammonia Fertilizer, W. A. Freeman.....	8802	14169	4.00	2.3
do 23..	Grape Food, W. A. Freeman.....	8803	14170	4.25	3.49
do 23..	Royal Canadian, Nichols Chemical Co.....	8804	14171	9.25	9.34
do 23..	Acid Phosphate Fertilizer.....	8805	14172	10.24	7.36
	<i>Analyst, Prof. E. B. Kenrick, Winnipeg, Man.</i>				
do 15..	Special, Standard Chemical Co.....	6849	13450	.....	7.12
do 15..	Standard, Standard Chemical Co.....	6850	13451	.....	7.10
do 15..	Royal Canadian, Nichols Chemical Co.....	6851	13452	.....	6.04
do 16..	Soluble Pacific Guano, Pacific Guano Co.....	6852	13453	.....	6.21
do 16..	Superphosphate, Nichols Chemical Co.....	6853	13454	.....	5.86
do 16..	Reliance, Nichols Chemical Co.....	6854	13455	.....	3.58
do 16..	Royal Canadian, Nichols Chemical Co.....	6855	13456	.....	6.09
do 16..	Soluble Pacific Guano, Pacific Guano Co.....	6856	13457	.....	6.25
do 16..	Potato Fertilizer, Pacific Guano Co.....	6857	13458	.....	5.3
do 17..	Americus Corn Phosphate, Williams & Clarke Fertilizer Co.....	6858	13459	.....	6.12
do 17..	Americus Fertilizer, Williams & Clarke Fertilizer Co.....	6859	13460	.....	5.79
do 20..	Bone Meal, Maine, Bone Co.....	6860	13461	.....	trans.

FERTILIZERS—Tabulated Statement—Concluded.

ANALYSIS.					Analyst's Remarks.	Name and Address of the Vendor of the Sample.
Phosphoric Acid.			Nitrogen as Ammonia.	Potash.		
Soluble Citrate.	Insoluble.	Total.				
p. c.	p. c.	p. c.	p. c.	p. c.		
0.00	2.17	17.01	trace.	trace.	.....	Standard Fert'r & Chem'l Co., Smiths's Falls.
6.69	15.22	23.03	3.71	trace.	.....	do do
.....	.....	.....	16.53	.....	.....	do do
4.20	2.49	7.16	9.77	0.63	.....	Collingwood Meat Co.
4.68	4.54	9.98	8.86	.....	.....	do
0.00	1.02	1.28	7.95	4.10	.....	E. R. Carpenter, Collingwood, Ont.
5.30	8.18	14.07	.....	.....	.....	J. Pike, Woodstock.
4.10	6.07	11.00	10.15	.....	.....	Ingersoll Packing Co., Ingersoll.
0.00	3.20	8.70	3.68	6.47	.....	Archibald Bros.
0.26	2.94	8.70	4.56	7.43	.....	do
4.68	20.66	26.10	3.68	.....	.....	J. S. Pierce, London, Ont.
3.20	5.18	10.74	6.13	0.23	.....	J. Tanton & Son, London, Ont.
5.02	3.52	12.03	4.95	6.00	.....	do
1.02	2.69	13.05	4.01	3.36	.....	G. J. Griffin, London, Ont.
2.11	7.16	16.63	.....	.....	.....	Canada Chemical Co., London.
1.00	2.33	10.45	2.55	7.31	.....	Robinson & Fenny, Waterloo, P.Q.
2.72	2.74	12.56	2.46	2.85	.....	do
2.31	1.33	9.68	4.84	6.02	.....	Allan, Taylor & Co., Waterloo, P.Q.
3.06	2.40	11.67	1.63	2.20	.....	Coderre Fils & Cie., Sherbrooke.
2.12	2.22	10.20	1.01	.....	.....	G. S. Mitchell & Co. do
2.31	2.74	8.64	1.72	2.75	.....	do
2.23	2.33	11.25	4.18	5.68	.....	do
2.36	2.04	10.63	2.46	.....	.....	C. H. Taylor, Stanstead, P.Q.
3.03	2.72	11.12	2.09	3.44	.....	do
2.90	2.60	11.62	2.09	1.87	.....	B. J. Smith, Coaticook, P.Q.
3.03	2.71	11.53	2.02	3.60	.....	do
7.22	20.93	28.15	2.77	.....	.....	Mr. Evans, McGill St., Montreal.

APPENDIX L.

BULLETIN No. 40.—PARIS GREEN.

E. MIALL, Esq.,

Commissioner of Inland Revenue.

SIR,—By the “Act in restraint of Fraudulent Sale or Marking,” assented to 23rd July, 1894, Paris green was scheduled as “an Insecticide containing at least fifty per cent of arsenious acid, and at least thirty per cent of cupric oxide and being completely soluble in aqueous ammonia.” By the same Act the collection of samples of this article was authorized and the provisions of certain sections of the Adulteration Act were made applicable to their inspection and analysis. In accordance with instructions issued by you a number of samples of Paris green were collected in various localities in the Dominion, between Halifax and Winnipeg, in the months of August, September, October and November, 1894. These were submitted to the district analysts for examination, and many of them were also analysed by Mr. F. W. Babington in this laboratory. The results are detailed in the tabular statement attached to this report, regarding which it appears necessary to make the following general observations.

There are 72 samples described in the statement, which, according to the opinions expressed by the analysts regarding them, may be classified as follows:—

Unadulterated, genuine, pure or good.....	52
Below standard and doubtful.....	5
Adulterated.....	15

The genuine samples are, of course, those whose composition corresponds with the requirements of the Act, and include some samples which do not show perfect solubility in ammonia. - The amount of residue remaining after treatment by that reagent is, however, in the case of those samples considered to be genuine, always below 1 per cent. With reference to the expression “below standard” in the most of cases it has been applied to those samples which contain a lower percentage of cupric oxide than required by the act, which deficiency is made up by excess of arsenious acid. In sample No. 13,256 the cupric oxide sinks to about 12 per cent, and the arsenious acid mounts to over 80 per cent, and the analyst has very justly characterized it as adulterated. As regards the worst samples the adulterant is invariably “Barytes” which is the commercial name for the finely ground mineral heavy spar, barite, or barium sulphate. For the purposes to which Paris green is applied this substance is perfectly useless, being inert and without poisonous properties. This adulteration is therefore utterly without excuse. The quantity varies from 4.60 to 83.08 per cent, the latter figure belonging to a sample which contained no Paris green whatever, but consisted of the barytes and carbonate of lime coloured with an aniline green. It is worthy of remark that the samples bearing the words “quality guaranteed” are exactly those which contain very considerable quantities of the barytes.

There is no doubt that in the examination of these samples the methods employed by the different analysts have not been uniform, and although the results obtained are quite reliable for the purposes of the Adulteration Act, it is nevertheless felt that a comparison of the different processes used would not be without its advantages. In order to enable the other analysts to make such comparisons and possibly to improve their methods in the future, it is proposed to insert here a short description of the process of analysis adopted in this laboratory by Mr. F. W. Babington.

In examining these samples of Paris green, Mr. Babington did not determine the moisture and the figures given in the table as regards the composition of the samples

analysed by him refer simply to the condition in which they were received. In his process Mr. Babington used the following reagents :—

Ammonia solution of specific gr. 0.96; this is practically a mixture of 1 volume strong liquid ammonia, with 3 volumes of distilled water.

Caustic soda solution, saturated and free from sediment.

Soda solution containing 10 p. c. of the hydrate, and free from sediment.

Glucose solution, prepared by taking a solution containing 0.5 gramme of cane sugar, inverting it by hydrochloric acid, and adding water to make 100 cubic centimeters of solution.

The sample is first tested as to solubility in ammonia. For this purpose 1 gramme is shaken up vigorously with 50 cc. of the ammonia solution, in a bottle well corked, allowed to rest one hour and then observed. With genuine Paris green a clear solution will sometimes be obtained, but usually a very slight white sediment is observable. If the sediment is at all considerable barytes is probably present, and its quantity as well as that of the cupric oxide is next ascertained. For this purpose 1 gramme of the sample is placed in a beaker of 200 cc. capacity, mixed with 25 cc. strong hydrochloric acid and heated to boiling for 10 minutes. If the insoluble matter is not perfectly white, and has not all settled to the bottom of the beaker, a few crystals of potassium chlorate are added, and the boiling continued five minutes more, water being added to keep up the loss by evaporation. The barytes is then filtered off, washed and weighed in the usual way. The filtrate and washings are transferred back to the beaker, a few cubic centimeters of the glucose solution added, together with an excess of the saturated soda solution. On boiling for fifteen minutes the copper is precipitated as sub-oxide, part of the arsenious acid present being at the same time oxidized to arsenic acid. The precipitate and liquid are then filtered through an asbestos filter tube of precisely the same construction as that described on page 15 of Bulletin No. 25, (Sugars, syrups and molasses). After the cuprous oxide has been completely introduced into this filter, the filtration having been aided by the exhaust pump, it is washed four or five times with small quantities of hot water, dried and weighed. This weight multiplied by 0.1112 and 100 gives the percentage of cupric oxide.

If barytes is absent from the sample, it is not necessary to use any acid for dissolving it, but 1 gramme is simply introduced into the beaker with 50 cubic centimeters of the ten per cent soda solution, heated to boiling for 15 minutes, filtered and the cupric oxide precipitated and determined as above described. The filtrate and washings as in the case of the samples containing barytes are retained for the estimation of the arsenious acid.

The alkaline filtrate is transferred to an Erlenmeyer flask, of 300 cc. capacity, rendered slightly acid with hydrochloric acid and before being treated with the sulphuretted hydrogen it is made distinctly hot. The flask is fitted with a double perforated rubber stopper, through which pass a gas delivery and an exhaust tube. By means of these sulphuretted hydrogen is passed through the solution for an hour or more at a fair speed. Two flasks containing the solutions from two different samples are generally treated at the same time, and after passing the gas through them for half an hour their positions are interchanged and the further passage of the gas completed. As the sulphuretted hydrogen is passed through rapidly, the waste gas is conducted into liquid ammonia or caustic soda solution and absorbed. It frequently happens that the first few bubbles of the gas produce a darkening of the liquid in the flask. This is due to the presence of a trace of copper, but it is so small in quantity that it may be neglected. When the arsenious sulphide is supposed to be completely precipitated the passage of the gas is stopped, the stopper removed, any sulphide adhering to the gas delivery tube washed into the glass, the bottles corked and allowed to remain from 6 to 8 hours at rest. The contents are then passed through an asbestos filter in the same manner as the cuprous oxide, the contents washed well with water containing sulphuretted hydrogen, afterwards with a small quantity of alcohol and then dried and weighed. After weighing a wire is thrust up from the lower end of the filtering tube so as slightly to displace the filtering pad and leave a passage for the carbon disulphide to be used subsequently. The small end of the filtering tube is then loosely plugged with cotton

wool, and the top covered with a cap of filter paper perforated with a few holes and secured in position by linen thread tied round the tube. The latter is then placed in a soxhlet and extracted with carbon disulphide for four hours. It is then dried, the cap and cotton wool removed and again weighed, the arsenious acid being calculated from the sulphide. The extraction by carbon disulphide is merely a matter of precaution, it being seldom found that more than 5 to 8 millegammes of sulphur ($=\frac{1}{2}$ per cent arsenious acid) are dissolved. The precipitation of the arsenious sulphide does not seem to be quite complete, because the filtrate, although at first perfectly clear, on standing over night, shows a slight yellow precipitate. The latter is mainly sulphur but contains a small quantity of arsenious sulphide. The latter is so inconsiderable that it may also be neglected.

I beg respectfully to recommend the publication of this report for the information of the public and the district analysts. The tabulated statement contains full information regarding the sale and source of the samples examined including those which were found to be adulterated. Although the vendors of the latter have rendered themselves liable to legal proceedings, I do not recommend the institution of such in those cases, seeing that the law which now governs the sale of Paris green in the Dominion is only of recent enactment.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

8th February, 1895.

RESULTS of the Examination of

Date of Collection	No. of Sample.	Quantity purchased.	Cost.	Description of Sample.	NAME AND ADDRESS OF	
					Vendor.	Manufacturer or Furnisher as given by Vendor.
1894.			\$ cts.		<i>Halifax, N.S.</i>	
Nov. 13.	14289	1 lb.	0 35	Strictly pure....	G. A. Stearns.....	Alexander, Ferguson & Co. Glasgow.
do 13.	14290	do ..	0 40	In bulk.....	C. E. Huggins.....	Brown & Webb, Halifax ..
do 13.	14291	do ..	0 30	Pure	Irwin & Sons.....	Goodlass, Wall & Co., Liverpool Eng.
do 13.	14292	do ..	0 25	In bulk.....	T. M. Power.....	Simson Bros., Halifax.....
					<i>New Glasgow, N.S.</i>	
do 13.	14293	do ..	0 20	.....	T. G. Fraser.....	Canada Paint Co.....
do 13.	14294	do ..	0 20	In bulk.....	McGregor & Co.	do
do 13.	14295	do ..	0 20	"Quality guar- anteed."	G. B. Sutherland...	Simson Bros., Halifax.....
					<i>Pictou, N.S.</i>	
do 15.	14299	do ..	0 20	.....	R. D. Stiles.....	Berger & Sons, London, Eng ..
do 15.	14300	do ..	0 25	Pure	J. L. B. Fraser & Son	Goodlass, Wall & Co., Liverpool Eng.
					<i>Truro, N.S.</i>	
do 16.	14304	do ..	0 20	.....	R. J. Turner.....	Berger & Sons, London, Eng.
do 16.	14305	do ..	0 25	.....	A. J. Walker & Son.	Henderson & Potts, Halifax...
					<i>Halifax, N.S.</i>	
do 20.	14311	do ..	0 20	.....	Forsyth, Sutcliffe & Co.	Canada Paint Co.....
					<i>St. John, N.B.</i>	
Sept. 7.	14810	3 lbs.	0 75	Strictly pure....	P. Nase & Son, 1 Main St., north end.	Canada Paint Co.....
do 7.	14811	do ..	0 60	Pure.....	A. M. Rowan, 337 Main St.	Berger & Sons, London, Eng...
do 10.	14812	do ..	0 60	Strictly pure....	T. B. Barker & Son, 35 King St.	Canada Paint Co.
do 10.	14813	do ..	0 60	do ..	R. D. McArthur, 59 Charlotte St.	do
do 10.	14814	do ..	0 60	Quality guaran- teed.	Chipman, Smith & Co., 41 Charlotte.	S. McDiarmid, St. John, N.B.
do 10.	14815	do ..	0 75	do ..	S. McDiarmid, 49 King St.	Haines, Neudecking & Co. Montreal.
do 10.	14816	do ..	0 60	Strictly pure....	W. C. R. Allan, 35 King St.	Canada Paint Co.....
do 10.	14817	1½ lbs.	0 38	In bulk.....	Hazen J. Dick, 148 Charlotte St.	S. McDiarmid, St. John, N.B.
					<i>Quebec.</i>	
do 12.	13245	1 lb ..	0 18	Pure.....	L. C. Giguère.....	Berger & Sons, London, Eng ..
do 12.	13248	do ..	0 18	Strictly pure....	J. H. Patry	A. Ramsay & Son, Montreal ..
do 12.	13249	do ..	0 18	do ..	do	W. H. Cottingham & Co., Mon- treal.
...	13253	3 pkgs	0 30	do ..	Mr. Doyle.....	Canada Paint Co.....

Samples of Paris Green.

RESULTS OF ANALYSIS.				Analyst.	Remarks.	No. of Sample.
Cupric Oxide.	Arsenious Acid.	Solubility in Ammonia.	Barytes.			
p. c.	p. c.		p. c.			
30·02	57·19	Slight residue.....		F. W. Babington.....	Genuine.....	14289
31·80	60·89	do		do	do	14290
24·96	69·19	Very slight residue		do	Below standard.	14291
.....	.....	.....	33·21	M. Bowman	Adulterated.....	14292
30·69	55·91	Slight residue.....		F. W. Babington.....	Genuine.....	14293
31·25	57·58	do		do	do	14294
.....	.....	.....	32·70	M. Bowman.....	Adulterated.....	14295
31·58	59·20	Very slight residue		F. W. Babington.....	Genuine.....	14299
20·68	73·68	do		do	Below standard.	14300
31·92	58·24	do		do	Genuine.....	14304
.....	.....	.....	33·47	M. Bowman.....	Adulterated.....	14305
.....	.....	.....	32·55	do	do	14311
30·45	58·15	.....		W. F. Best.....	Not adulterated.....	14810
32·36	58·32	Complete.....		F. W. Babington.....	do	14811
31·58	58·40	Slight residue.....		do	do	14812
31·25	56·55	do		do	do	14813
18·60	39·75	Much residue.....	25·00	W. F. Best.....	Adulterated.....	14814
18·00	39·00	do	30·00	do	do	14815
30·95	58·45	.....		do	Not adulterated.....	14816
21·68	37·57	Considerable residue.	31·70	F. W. Babington.....	Adulterated.....	14817
31·91	60·73	Complete.....		do	Genuine.....	13245
34·26	59·16	.....		M. Fiset.....	do	13248
32·13	57·22	.....		F. W. Babington.....	do	13249
31·03	58·64	Very slight residue		do	do	13253

RESULTS of the Examination of

Date of Collection	No. of Sample.	Quantity Purchased.	Cost.	Description of Sample.	NAME AND ADDRESS OF	
					Vendor.	Manufacturer or Furnisher, as given by Vendor.
1894.			\$ cts.		Quebec—Con.	
Sept. 12..	13256	1½ lbs.	0 30	In bulk	Robitaille & Picher..	
do 12..	13257	1 lb..	0 18	.....	C. A. Parent	Haines, Neudecking & Co., Montreal.
do 12..	13259	do ..	0 18	Strictly pure....	do	A. G. Peuchen, Toronto
do 12..	13263	1½ lbs.	0 27	In bulk	P. F. Rheume	
					Sherbrooke, Que.	
do 12..	13265	1 lb..	0 25	.....	A. H. Foss	Canada Paint Co.
do 12..	13266	do ..	0 20	.....	E. Boucher	W. H. Cottingham & Co.
do 12..	13269	do ..	0 20	Quality guaran- teed.	G. N. Bourke.....	P. D. Dodds & Co., Montreal..
					Montreal.	
Aug. 16..	13831	do ..	0 20	.....	F. X. Rastoul	Imported from England
do 16..	13835	do ..	0 24	.....	T. Provost	do
do 16..	13837	do ..	0 20	.....	L. N. Denis	Imported
do 16..	13839	do ..	0 25	.....	O. Cauchon	
do 16..	13845	2 pkgs	0 35	.....	J. A. Denis	Canada Paint Co.
do 16..	13846	do ..	0 36	Pure	Desforages & Geoffrion	Berger & Sons, England
do 16..	13847	do ..	0 50	Strictly pure....	A. Beaudoin	McArthur & Co., Montreal ..
do 16..	13848	do ..	0 40	do	V. Laporte & Fils..	Ramsay & Son, Montreal
					Ottawa.	
do 16..	13849	2 tins.	0 50	.....	Grant Bros	Berger & Sons, England
do 16..	13852	2 pkgs	0 40	.....	G. Aird	Canada Paint Co
do 16..	13854	1 lb ..	0 25	.....	H. Living	Imported from England
do 16..	13858	2 pkgs	0 36	.....	P. Stewart	Cottingham & Co., Montreal ..
					Peterborough.	
Oct. 17..	13874	2 pkgs	0 40	.....	Peterboro Hardware Co.	Berger & Sons, England
do 17..	13875	1 lb ..	0 25	In bulk	Ormond & Walsh ..	do
do 17..	13876	do ..	0 25	In bulk, pure English Paris Green.	J. D. Tully	R. C. Jamieson, Montreal
					Toronto.	
do 18..	13878	do ..	0 20	Emerald green (used for same purpose as Paris Green.)	Hutch & Co	

Samples of Paris Green—*Continued.*

RESULTS OF ANALYSIS.				Analyst.	Remarks.	No. of Sample.
Cupric Oxide.	Arsenious Acid.	Solubility in Ammonia.	Barytes.			
p. c.	p. c.		p. c.			
11·68	85·74	.....	.....	M. Fiset	Contains too much free arsenious acid, amounting to adulteration.	13256
.....	.....	.....	.....	.....	.....	13257
29·47	56·63	Slight residue.....	.....	F. W. Babington	Not well ground; 10·8 p.c. lumps.	13259
32·13	57·52	Complete.....	.....	do	Genuine.....	13263
31·98	61·41	Complete.....	.....	M. Fiset	Good.....	13265
31·42	63·82	do .....	.....	do	do	13266
25·62	45·20	Considerable residue.	22·9	F. W. Babington	Adulterated	13269
32·70	53·94	Slight residue.....	.....	F. X. Valade	Pure.....	13831
30·20	51·52	do .....	.....	do	do	13835
31·40	56·35	do .....	.....	do	do	13837
28·00	71·45	2·48 p.c. residue .....	.....	do	Doubtful	13839
.....	.....	.....	.....	.....	.....	13845
31·92	63·55	Complete.....	.....	F. W. Babington	Genuine.....	13846
31·02	63·75	Slight residue.....	.....	do	do	13847
32·08	63·31	Complete.....	.....	do	do	13848
30·70	50·72	0·20 residue.....	.....	Dr. F. X. Valade	Pure; trace gypsum...	13849
26·80	48·30	0·28 do .....	.....	do	Below standard; contains sulphates.	13852
32·36	60·57	Slight residue.....	.....	F. W. Babington	Genuine.....	13854
28·47	55·91	do .....	.....	do	do	13858
34·00	66·00	.....	.....	Dr. W. H. Ellis	do	13874
32·25	58·24	Complete.....	.....	F. W. Babington	do	13875
31·60	59·20	do .....	.....	do	do	13876
None.	None.	Large residue.....	83·08	do	Containing no Paris Green; consists mainly of barytes and carbonate of lime, coloured green by an aniline dye.	13878

RESULTS of the Examination of

Date of Collection	No. of Sample.	Quantity produced.	Cost.	Description of Sample.	NAME AND ADDRESS OF	
					Vendor.	Manufacturer or Furnisher as given by Vendor.
1894			\$ cts.		<i>Toronto—Con.</i>	
Oct. 18..	13880	2 pkgs	0 60		E. Harris & Co	Berger & Sons
do 18..	13882	1 lb	0 25	Warranted strictly pure.	Sanderson, & Co.	Pearcy
do 18..	13884	do	0 25		Toronto Lead and Vendors.	
do 18..	13885	2 lbs.	0 40		Colour Co.	
do 18..	13886	2 lbs.	0 40		Vokes Hardware Co.	
do 18..	13887	do	0 50		Moses & Clapp.	
do 18..	13887	do	0 50		J. Hewitson	
do 18..	13889	1 lb.	0 25	Warrant'd strictly pure.	do	"American," no maker's name.
do 18..	13890	do	0 20	In bulk.	F. W. Unitt.	
do 18..	13894	do	0 20	do	J. Woodsworth.	Canada Paint Co.
					<i>Guelph, Ont.</i>	
Sept. 15..	14081	do	0 17	do	G. B. Morris	do
do 15..	14084	1½ lbs.	0 25	do	J. M. Bond & Co.	Goodlass, Wall & Co., Lvrpl, Eng.
do 15..	14086	3 lbs.	0 45		do	Canada Paint Co.
					<i>Stratford, Ont.</i>	
do 17..	14087	1 lb.	0 25	In bulk.	W. & F. Workman.	Robertson & Co., Toronto
					<i>London, Ont.</i>	
do 18..	14090	1½ lbs.	0 35	Pure.	C. McCallum	Kennedy & Co., London, Ont.
do 18..	14091	2 lbs.	0 40	Quality guarant'd	J. Reed & Harding	Ludeckin & Co., Montreal
do 18..	14095	do	0 40	do	Cowan Bros	Hobbs, London, Ont.
do 18..	14096	do	0 40	do	Gillian McLean	do
					<i>Winnipeg, Man.</i>	
do 14..	14524	1 lb.	0 30	In bulk.	J. H. Ashdown	Canada Paint Co.
do 14..	14529	3 do.	0 25	do	J. S. Hamilton	Wilson & Co., Winnipeg
do 14..	14530	1 do.	0 25	do	Wilson & Co.	Vendors
do 14..	14532	do.	0 25	do	Stephens & Co.	English manufacture
do 15..	14534	do.	0 25	do	E. Guilbault	Canada Paint Co.
do 15..	14536	do.	0 30	do	C. W. Graham	
do 15..	14538	do.	0 30	do	R. Wyatt	
do 15..	14539	do.	0 40	do	W. Pulford	

Samples of Paris Green.—*Concluded.*

RESULTS OF ANALYSIS.				Analyst.	Remarks.	No. of Sample.
Cupric Oxide.	Arsenious Acid.	Solubility of Ammonia.	Barytes.			
p. c.	p. c.		p. c.			
34·00	66·00	.....	.....	Dr. W. H. Ellis.....	Genuine.....	13880
31·13	57·11	Very slight residue ..	.....	F. W. Babington ..	do	13882
35·50	64·50	.....	.....	Dr. W. H. Ellis.....	do	13884
34·00	66·00	.....	.....	do	do	13885
33·50	65·50	.....	.....	do	do	13886
33·00	67·00	.....	.....	do	do	13887
31·13	57·03	Very slight residue .....	.....	F. W. Babington	do	13889
20·46	32·66	Considerable do	32·80	do	Adulterated	13890
30·47	56·87	Complete.....	.....	do	Genuine.....	13894
28·54	51·98	6·05 residue	4·60	F. T. Harrison.....	Adulterated with small amount of Barium sulphate.	14081
29·25	60·65	Residue	2·70	F. W. Babington.....	Slightly impure, adulteration doubtful.	14084
31·06	54·04	Very slight residue	None...	F. T. Harrison...	Pure.....	14086
31·06	53·01	3·30 residue .....	.....	do	do	14087
31·91	59·77	Complete .....	.....	F. W. Babington.....	Genuine.....	14090
21·33	39·69	Considerable residue	29·80	F. T. Harrison.....	Adulterated.....	14091
21·24	43·92	do	31·10	F. W. Babington	do	14095
22·02	44·16	do	31·30	do	do	14096
29·86	56·35	.....	.....	E. B. Kenrick	Genuine.....	14524
32·06	54·99	.....	.....	do	do	14529
32·16	56·05	.....	.....	do	do	14530
31·75	56·81	.....	.....	do	do	14532
32·22	57·26	.....	.....	do	do	14534
30·24	60·09	Complete .....	.....	F. W. Babington	do	14536
31·36	56·39	Very slight residue	.....	do	do	14538
32·37	56·76	.....	.....	E. B. Kenrick.....	do	14539

APPENDIX M.

BULLETIN No. 41.—FERTILIZERS, 1895.

E. MIALI, Esq.,

Commissioner of Inland Revenue.

SIR,—I submit herewith a table showing the results of analysing the samples of agricultural fertilizers, which, in accordance with the provisions of the Fertilizers Act, have been sent in to the Department for the present year. The number of the various brands amounts to 84, showing an increase of 24 over those analysed last year. The table, as in former reports, contains a column showing the relative value of each fertilizer as required by the Act. To avoid the necessity of referring to former bulletins, it may be stated here that the rates at which the fertilizing constituents have been calculated are as follows :—

	Cts. per lb.
Nitrogen in salts of ammonia or nitrates.....	14
Organic nitrogen in ground bone, fish, blood or tankage.....	14
Phosphoric acid, soluble in water.....	7
do do ammonium citrate.....	6½
do insoluble in ground bone and tankage.....	6
do do Thomas phosphate powder.....	2½
do in ground rock phosphate.....	2
Potash contained in wood ashes.....	6
do in high grade potash salts.....	5½
do in kainite.....	3½

I have the honour to be, Sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

27th March, 1895.

STATEMENT of the Results of Examining 84 Samples

No. of Sample.	Name of Manufacturer.	By whom sent.	From what Materials produced.	Name or Brand of Fertilizer.
471	Montreal Union Abattoir Co.	Manufacturers..	Blood and offal..	Tankage— Guaranteed..... Found.....
472	Pacific Guano Co., Boston, Mass.	C. O. Dewey, Gen. Manager.	.....	Soluble Pacific Guano— Guaranteed..... Found.....
473	do	do .....	.....	Potato & Tobacco Fertilizer— Guaranteed..... Found.....
474	do	do .....	.....	Nobsque Guano— Guaranteed..... Found.....
475	do	do .....	.....	Pure Bone Meal— Guaranteed..... Found.....
476	Provincial Chemical Fertilizer Co., St. John, N.B.	Manufacturers..	Dissolved bone, meat, blood, muriate of potash, and sulphate of ammonia.	Special Potato Phosphate— Guaranteed..... Found.....
477	do	do	do do	Imperial Superphosphate— Guaranteed..... Found.....
478	do	do .....	.....	Bone Meal— Guaranteed..... Found.....
479	J. Horncastle & Co., Indianatown, St. John, N.B.	do	Dissolved bone, meat, blood, muriate of potash, and sulphate of ammonia.	Horncastle's Special Grain Phosphate— Guaranteed..... Found.....
480	do	do	do do	Horncastle's Special Potato Phosphate— Guaranteed..... Found.....
481	Williams & Clark Fertilizer Co., New York.	C. O. Dewey, Agent.	.....	Americus Corn Phosphate— Guaranteed..... Found.....
482	do	do .....	.....	Americus Potato and Tobacco Manure— Guaranteed..... Found.....
485	Pacific Guano Co., Boston, Mass.	Huestis & White, Sussex, N.B.	.....	Soluble Pacific Guano— Guaranteed..... Found.....
486	Bradley Fertilizer Co., 92 State St., Boston.	G. W. Eliot, for Bradley Fertilizer Co.	Bone, bone black, phosphatic guano, dried blood, meat and fish, sulphate of ammonia or nitrate of soda, sulphate of potash and sulphuric acid.	Bradley's Ammoniated Dissolved Bone— Guaranteed..... Found.....
487	do	do	do do	Bradley's Potato Fertilizer— Guaranteed..... Found.....
488	E. Frank Coe, 133 Frank St., New York.	Manufacturers..	Dried blood, meat, fish guano, bone, phosphatic guano, sulphate of potash, and oil of vitriol.	Standard Grade Ammoniated Bone Superphosphate— Guaranteed..... Found.....
489	do	do	do do	Special Potato Fertilizer— Guaranteed..... Found.....
490	do	do	do do	Grass and Grain Fertilizer— Guaranteed..... Found.....

of Commercial Fertilizers registered in 1895.

RESULTS OF ANALYSIS.

RESULTS OF ANALYSIS.										No. of Samples.
Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	Relative value per ton of 2,000 lbs	
Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.						$ cts.
6.83	8.00 8.29		1.47	0.45	1.92	1.92	0.23	14.00 11.55	21.82	471
2.32	2.75 to 3.50 2.82	7.36	2.55	2.24	10.50 to 16 12.15	8.50 to 12	2 to 3.50 2.39	11.45	23.52	472
2.19	2½ to 3½ 2.65	6 to 8 8.96	2 to 3 1.78	1 to 2 0.77	9 to 13 11.51	8 to 11	3 to 4 3.65	13.85	25.22	473
2.45	1.40 to 2 2.97	7.67	2.11	2.05	11.83	9 to 12	2 to 3 2.18	11.20	23.45	474
3.75	3 to 5 4.56		4.80	14.71	20 to 25 19.51			5.10	34.39	475
1.94	4.24 2.36	11.83 5.88	1.54	2.48 6.08	14.31 13.50	13.50	5.94 4.46	12.95	27.64	476
2.10	3.87 2.55	12.10 6.20	1.80	2.56 6.39	14.66 14.39	14.39	1.02 1.54	13.70	26.19	477
3.49	4.58 4.23		5.95	19.00	25.61 24.95	24.95		7.85	40.30	478
2.26	3.87 2.75	12.10 6.40	3.19	2.56 5.76	14.66 15.35	15.35	1.02 1.54	13.10	28.01	479
2.32	4.24 2.82	11.83 6.40	2.23	2.48 5.76	14.31 14.39	14.39	5.94 3.73	12.40	29.19	480
1.91	2½ to 3½ 2.32	7 to 9 8.96	2 to 3 2.36	1 to 2 0.64	10 to 14 11.96	9 to 12	1½ to 2½ 2.78	14.70	24.14	481
1.95	2½ to 3½ 2.37	6½ to 8½ 8.96	1½ to 2½ 2.23	1 to 2 0.64	9 to 13 11.83	8 to 11	3 to 4 2.72	14.70	24.02	482
2.56	3.11	5.12	4.92	1.92	11.96		1.93	13.15	23.54	485
2.36	2 to 3 2.87	6 to 8 7.04	3.52	1.92	8 to 10 12.48	7 to 9 10.56	1 to 2 1.20	10.05	23.18	486
2.26	2.50 to 3.50 2.75	7 to 8 8.32	2.36	1.28	11 to 12 11.96	9 to 10 10.68	3.24 to 4.33 3.55	10.35	25.29	487
1½ to 2½ 1.94	2 to 2½ 2.36	6 to 8 7.37	2 to 3 2.07	1 to 2 3.84	13.28	8 to 11 9.44	1.35 1.04	11.17	21.07	488
2.00	2 to 3 2.43	7.68	2.09	1 to 2 2.69	12.46	9 to 12 9.77	3.25 to 4.33 3.94	10.25	24.27	489
1.05	1 to 2 1.28	7.74	3.45	1 to 2 3.33	14.52	9 to 11 11.19	1.35 to 1.90 1.01	11.65	20.65	490

STATEMENT of the Results of Examining 84 Samples of

No. of Sample.	Name of Manufacturer.	By whom sent.	From what Materials ¹ produced.	Name or Brand of Fertilizers.
491	E. Frank Coe, 133 Frank St., New York.	Manufacturers..	Dried blood, meat, fish guano, bone, phosphatic guano, sulphate of potash, and oil of vitriol.	High Grade Ammoniated Bone Superphosphate— Guaranteed..... Found.....
492	John Munn & Co., Harbour Grace, Newfoundland.	Stewart Munn & Co., Montreal.	Refuse of fish.....	Fish Fertilizer— Guaranteed..... Found.....
493	.....	The Steele, Briggs, Marcon Seed Co., L'd., Toronto.	.....	Nitrate of Soda— Guaranteed..... Found.....
494	.....	do	.....	Bone Meal— Guaranteed..... Found.....
495	.....	do	.....	Thomas' Phosphate— Guaranteed..... Found.....
496	.....	do	.....	Plant Food— Guaranteed..... Found.....
497	.....	.....	.....	Lawn Dressing— Guaranteed..... Found.....
498	Bradley Fertilizer Co., 92, State St., Boston, Mass.	Manufacturers..	Bone, bone black, phosphatic guano, bone phosphates, dried blood, meat and fish, sulphate of ammonia, nitrate of soda, muriate of potash and sulphuric acid.	Bradley's XL Phosphate— Guaranteed..... Found.....
499	do	do	do do	Bradley's Potato Fertilizer— Guaranteed..... Found.....
500	do	do	do do	Sea Fowl Guano— Guaranteed..... Found.....
501	The Nichols Chemical Co., Capelton, P.Q.	do	Canadian phosphate of lime dissolved with sulphuric acid.	No. 1 Grade— Guaranteed..... Found.....
502	do	do	do do	Capelton Superphosphate— Guaranteed..... Found.....
503	do	do	Canadian phosphate of lime, dissolved with sulphuric acid, to which is added a certain quantity of muriate of potash and sulphate of ammonia.	Reliance— Guaranteed..... Found.....
504	do	do	do do	Victor— Guaranteed..... Found.....
505	do	do	do do	Royal Canadian— Guaranteed..... Found.....
506	do	do	Pure bone dissolved with sulphuric acid.	Soluble Bone Phosphate— Guaranteed..... Found.....
507	Pacific Guano Co., Boston, Mass.	do	.....	Soluble Pacific Guano— Guaranteed..... Found.....
508	do	do	.....	Nobsque Guano— Guaranteed..... Found.....

Commercial Fertilizers registered in 1895—Continued.

RESULTS OF ANALYSIS.										No. of Samples.
Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	Relative value per ton of 2,000 lbs	
Total including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
									\$ cts.	
1.85	2½ to 3 2.24	9 to 12 7.36	2.23	1 to 2 3.33	12.92	9.59	1.62 to 2.16 2.26	10.85	22.08	491
6.92	8.40				17.16			9.50		492
6.92	8.40	0.07	4.67	6.78	11.52		0.27	6.45	33.97	492
14.99	18.20							0.10	41.97	493
3.16	3.84	Trace.	6.56	13.12	19.68			5.96	33.12	494
			5.44	4.64	10.08				9.39	495
2.69	3.26	10.24	1.11	7.52	18.87		2.86	7.25	35.34	496
4.55	5.52	1.60	3.68	2.72	8.00		2.61	9.75	25.75	497
1.97	2.39	9.15	1.73	1.79	12.67	10.88	1.97	16.10	23.37	498
2.10	2.55	8.64	1.92	1.15	11.71	10.56	3.36	17.00	24.48	499
2.04	2.48	8.00	2.37	1.15	11.52	10.37	2.36	17.15	22.93	500
		10.40	1.76	3.20	15.36	11½ to 14 12.16		16.56	18.13	501
		7.20	0.80	4.00	12.00	8 to 10 8.00		14.42	12.72	502
3.52	2 to 3 4.27	4.48	1.76	1.60	7.84	6 to 7 6.24	2 to 3 2.99	13.22	22.20	503
2.74	2 to 3 3.33	6.88	1.27	2.40	10.55	7 to 9 8.15	3 to 4 3.67	12.00	22.02	504
5.63	4 to 5 6.85	7.20	0.16	2.40	9.76	9 to 11 7.36	5 to 6 5.44	9.50	32.72	505
40	0.49	15.20	0.79	1.28	17.27	15 to 17 17.27		15.06	24.97	506
2.22	2.75 to 3.50 2.70	6.40	3.71	3.20	10.50 to 16 13.31	8.50 to 12	2 to 3.50 2.55	16.80	23.96	507
1.79	1.40 to 2 2.18	6.27	3.88	2.65	12.80	9 to 12	2 to 3 1.95	9.70	21.94 24.06	508

STATEMENT of the Results of Examining 84 Samples of

No. of Samples.	Name of Manufacturer.	By whom sent.	From what Materials produced.	Name or Brand of Fertilizers.
509	Ingersoll Packing Co., Ingersoll, Ont.	Manufacturers..	Blood, tankage and bone from the hog.	Ingersoll Fertilizer— Guaranteed Found
510	Montreal Union Abattoir Co.	do ..	Blood and offal.	Tankage— Guaranteed Found
511	The Standard Fertilizer R. J. Brodie, and Chemical Co. (lin.), manager. Smith's Falls., Ont.	do ..	Mineral phosphates, bone char and fine bone meal.	Superphosphate of Lime— Guaranteed Found
512	do	do ..	Nitrate of soda, sulphate of ammonia, potash and mag- nesia salts, mineral phos- phate, bone char and fine bone meal.	Special Fertilizer— Guaranteed Found
513	do	do ..	do do ..	No. 1 Fertilizer— Guaranteed Found
514	do	do ..	do do ..	Fruit Free Fertilizer— Guaranteed Found
515	do	do ..	do do ..	Standard Fertilizer— Guaranteed Found
516	do	do ..	.....	Bone Meal— Guaranteed Found
517	do	do ..	.....	Nitrate of Soda— Guaranteed Found
518	Canada Chemical Mfg. Co. (limited), London, Ont.	Manufacturers..	Calcium superphosphate from Canadian apatite and sul- phuric acid, sulphate of am- monium, sulphate of potas- sium and sulphate of sodium.	Superphosphate Fertilizer No. 1— Guaranteed Found
519	do	do ..	do do ..	Prolific Brand Complete Fertilizer— Guaranteed Found
520	do	do ..	do do ..	Challenge Brand High Grade Complete Fertilizer— Guaranteed Found
521	The Wm. Davies Co. (limited), Toronto.	do ..	Blood, bones and tankage....	Compound Fertilizer— Guaranteed Found
522	W. P. Churchill, Brook- lyn, N.S.	do ..	.....	Ground Bone— Guaranteed Found
523	Samuel Archibald & Sons, Truro, N.S.	do ..	Bone char, nitrate of soda, potash, plaster and charcoal.	Archibald's Potato Phos- phate— Guaranteed Found
524	do	do ..	.....	Archibald's General Fertilizer— Guaranteed Found
525	do	do ..	.....	Archibald's Ground Bone— Guaranteed Found
526	Thos. Reid, St. John, N.B.	do ..	Bone, meat, fish, and other animal matter, kainite and sulphate of ammonia, &c.	Reid's Superphosphate— Guaranteed Found

Commercial Fertilizers registered in 1895—Continued.

RESULTS OF ANALYSIS.										No. of Samples.
Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	Relative value per ton of 2,000 lbs	
Total including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
									\$ cts.	
5.78	9.00 7.01		4.29	12.47	16.76	16.76		6.00 8.05	36 72	509
7.25	8.00 8.81		0.96	0.32	1.28	1.28		14.00 7.85	21 92	510
0.62	0.75	12.79	0.64	13.01	15.00 16.44	12.00 13.43		11.80	25 68	511
3.57	3½ to 4½ 4.34	8 to 10 8.96	0.63	2.24	10 to 12 11.83	9.59	6 to 9 8.07	10.90	32 73	512
1.82	1½ to 2½ 2.21	9 to 11 10.68	0.84	2.68	12.00 14.20	11.52	1 to 1½ 1.47	12.40	23 75	513
2.48	2 to 3 3.02	8 to 10 7.67	0.65	1.92	10 to 12 10.24	8.32	8 to 10 11.37	10.30	31 23	514
2.74	2½ to 3½ 3.33	9 to 11 10.36	1.16	2.68	11 to 13 14.20	12.52	2 to 2½ 2.66	12.50	27 54	515
3.87	5.00 4.70		5.89	15.99	21.98	21.00 21.98		5.10	37 69	516
16.12	18.00 19.58							1.35	45 14	517
		6.72	3.07	7.16	16.95	11 to 13 9.79		9.70	16 26	518
2.11	2.00 2.56	4.16	3.64	2.24	10.04	6 to 7 7.80	2 to 3 13.1	5.35	16 74	519
2.58	2 to 3 3.13	4.28	1.92	4.48	10.68	7 to 9 6.20	3 to 4 3.46	5.45	21 43	520
6.63 6.97	8.05 8.46		3.64	7.04	10.76 10.68	10.68	1.23 0.30	8.68 9.95	33 02	521
3.76	4.56		5.44	18.23	23.67	23.67		8.20	39 48	522
2.24	2.72	1.15	2.37	3.07	6.59	6.59	8.09	7.00	23 13	523
1.90	2.31	1.60	2.24	3.84	7.68		3.98	7.70	19 24	524
3.91	4.78		5.24	15.55	20.79	20.79		8.70	36 42	525
3.53	5.88 4.28	1.41	1.91	8.64	12.20 11.96	11.96	1.35 2.21	12.80 19.55	27 02	526

STATEMENT of the Results of Examining 84 Samples of

No. of Sample.	Name of Manufacturer.	By whom sent.	From what Materials produced.	Name or Brand of Fertilizer.
527	W. Harris & Co., Danforth Ave., Toronto, O.	Manufacturers		Fertilizer "C"— Guaranteed..... Found.....
528	do	do		Fertilizer "H"— Guaranteed..... Found.....
529	do	do		Fertilizer "M"— Guaranteed..... Found.....
530	Henry Salter, Hantsport, N.S.	do		Excelsior Potato Fertilizer— Guaranteed..... Found.....
531	do	do		Excelsior Grain Fertilizer— Guaranteed..... Found.....
532	Wm. Faint, Peterborough Ont.	do		Pure Ground Bone— Guaranteed..... Found.....
533	do	do	Ground bone and the animal matter of meat thereon, one half weight of the whole; and the other half unleached ashes.	The Peterborough Fertilizer— Guaranteed..... Found.....
534	The W. A. Freeman Co., Hamilton, Ont.	do		Freeman's Pure Bone Meal— Guaranteed..... Found.....
535	do	do	Dried blood, bone, nitrate of soda, sulphuric acid, sulphate of potash and ammonia.	Freeman's Dissolved Bone— Guaranteed..... Found.....
536	do	do	do do	Freeman's Sure Growth Manure— Guaranteed..... Found.....
537	do	do	do do	Freeman's Potato Manure— Guaranteed..... Found.....
538	do	do	do do	Freeman's Bone and Potash— Guaranteed..... Found.....
539	do	do	do do	Freeman's Celery and Early Vegetable Manure— Guaranteed..... Found.....
540	do	do	do do	Freeman's Grass and Grain— Guaranteed..... Found.....
541	do			Freeman's Victoria Bone Meal— Guaranteed..... Found.....
542	The Pidgeon Fertilizer Co., Ltd., Windsor, N.S.	do	Bone black, potash, nitrate of soda, blood and animal matter.	Eureka Phosphate— Guaranteed..... Found.....
543	do	do	do do	Eureka Potato Manure— Guaranteed..... Found.....
544	do	do		Ground Bone— Guaranteed..... Found.....
545	Standard Fertilizer Co., State St., Boston, Mass.	do		Standard Guano— Guaranteed..... Found.....

Commercial Fertilizers registered in 1895—*Continued.*

RESULTS OF ANALYSIS.										No. of Samples.
Nitrogen.		Phosphoric Acid.					Potash.	Moisture.	Relative value per ton of 2,000 lbs	
Total, including that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.	Total Available.				
									\$ cts.	
4.48	5.44	Trace.	4.48	14.39	18.87		Trace.	4.15	35 65	527
7.98	9.69	Trace.	2.23	3.97	6.40		Trace.	7.10	30 00	528
1.66	2.02	Trace.	0.84	2.68	3.52		8.13	7.30	17 50	529
0.99	1.20	3.65		0.06	3.71		1.45	6.65	9 48	530
0.96	1.17	4.03			4.03		0.96	15.85	9 33	531
3.88	4.10	Trace.	3.84	15.99	19.83	19.83	Trace.	9.75	33 64	532
1.28	1.55	Trace.	0.65	4.79	5.44	5.44	1.89	7.20	12 17	533
4.04	3.05 4.90		6.21	19.06	23 to 25 25.27	25.27		7.30	42.25	534
3.10	3.04 3.77	3.71	10.49	6.91	18 to 20 21.11	21.11	0.48	7.35	36 30	535
4.18	3½ to 5 5.08	5.50	Trace.	2.80	8 to 10 8.30	8.30	3 to 4 7.55	9.40	30 69	536
4.29	3 to 4 5.22	5.31	2.11	3.00	8 to 10 10.42	10.42	5 to 7 11.12	6.65	37 46	537
3.66	2 to 3 4.45	4.99	3.51	4.48	9 to 10 12.98	12.98	6 to 8 11.49	7.95	39 24	538
5.57	6 to 8 6.77	6.40	1.47	3.52	9 to 10 11.39	11.39	6 to 8 9.27	6.20	40 42	539
2.48	2 to 3 3.01	4.99	2.82	4.03	9 to 11 11.84	11.84	1 to 2 5.95	9.45	28 69	540
2.10	2½ to 3 2.55		10.43	20.47	23 to 25 30.90	30.90		5.68	44 00	541
2.44	3 to 4 2.97	1.41	4.35	1.60	10 to 12 7.36	7.36	2.50 to 3 2.32	6.55	18.95	542
2.25	4 to 5 2.72	1.28	3.40	1.08	5 to 6 5.76	5.76	6 to 8 5.85	3.40	19.95	543
4.39	3 to 4 5.33	Trace.			23 to 24 19.00	19.00	01 to 02	7.30	36.99	544
2.04	1.50 to 2.50 2.39	5 to 7 6.84	1.50 to 2 2.95	1.50 to 2 1.40	8 to 11 11.19	6.50 to 9	3 to 4 3.57	9.30	23.44	545

STATEMENT of the Results of Examining 84 Samples of

No. of Samples.	Name of Manufacturer.	By whom sent.	From what Materials produced.	Name or Brand of Fertilizers.
546	Williams & Clark Fertilizer Co., 92 State St., Boston, Mass.	Manufacturers..	.....	Americus Corn Phosphate— Guaranteed
547	do	do ..	.....	Found
548	Cumberland Bone Phosphate Co., State St., Boston, Mass.	do ..	.....	Americus Potato and Tobacco Manure— Guaranteed
549	Cleveland Fertilizer Co., Cleveland, Ohio, U.S.	do ..	.....	Found
552	Armour & Co., Chicago..	do ..	.....	Cumberland Guano— Guaranteed
553	do	do ..	.....	Found
554	do	do ..	.....	Cleveland Fertilizer— Guaranteed
555	do	do ..	.....	Found
556	do	do ..	.....	Bone, blood and potash— Guaranteed
557	do	do ..	.....	Found
558	The Collingwood Meat Co., Collingwood, Ont.	do ..	.....	Bone and Blood— Guaranteed
				Found
				Raw Bone Meal— Guaranteed
				Found
				All Soluble— Guaranteed
				Found
				Bone Meal— Guaranteed
				Found
				Ammoniated Bone and Potash— Guaranteed
				Found
				Fertilizer— Guaranteed
				Found

Commercial Fertilizers registered in 1895—*Concluded.*

RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs	No. of Samples.
Nitrogen.		Phosphoric Acid.				Potash.	Moist- ure.				
Total includ- ing that of Nitric Acid or Ammonia if present.	Total calculated as Ammonia.	Soluble in Water.	Reverted or Citrate Soluble.	Insoluble.	Total.			Total Available.			
										\$ cts.	
2.11	2.50 to 3.50 2.56	7 to 9 7.67	2 to 3 3.01	1 to 2 0.96	10 to 14 11.64	9 to 12	1.50 to 2.50 2.12	17.70	23 16	546	
2.32	2.50 to 3.50 2.85	6½ to 8½ 8.31	1½ to 2½ 2.56	1 to 2 0.45	9 to 13 11.32	8 to 11	3 to 4 2.97	16.90	24 73	547	
1.84	1.25 to 2.25 2.24	6.72	2.88	2.56	10 to 12 12.16	8 to 11	3.7 to 5.5 2.63	11.35	22 08	548	
1.35	1.25 to 2 1.63	3.39	1 to 2 6.20	1 to 2 3.07	9 to 13 12.66	8 to 11	2 to 3 3.69	10.85	21 59	549	
4.48	5 to 6 5.44		4.00	10.71	12 to 14 14.71	8 to 10	6½ to 7.85 5.79	4.55	36 67	552	
5.88	7 to 8 6.97		2.72	11.19	10 to 12 13.91	5 to 7		5.50	33 43	553	
3.90	4½ to 5½ 4.74		4.16	18.07	22 to 25 22.23			5.90	38 01	554	
3.01	3½ to 4½ 3.66		8.63	4.16	10 to 13 12.79	8 to 11	4 to 5 5.99	2.20	31 03	555	
3.01	3 to 4 3.66	1.60	14.71	9.44	25 to 28 25.75			3.40	41 12	556	
2.50	2 to 3 3.04	2.56	5.28	4.80	8 to 10 12.64		1 to 2 0.87	4.55	24 11	557	
6.58	7.99	Trace.	9.79	1.60	11.39		0.50	13.60	33.59	558	

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